



JOINT COMMITTEE ON TAXATION  
June 6, 2023  
JCX-19-23

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R.1843,  
THE “TELEHEALTH EXPANSION ACT OF 2023”**

The Telehealth Expansion Act of 2023 provides a permanent safe harbor under which a plan does not fail to be treated as a high deductible health plan merely by reason of providing, without satisfaction of the plan’s deductible, telehealth and other remote care services. The Telehealth Expansion Act of 2023 is effective on the date of enactment.

**Description of the Chairman's Amendment in the Nature of a Substitute**

The Chairman's amendment in the nature of a substitute makes clerical changes to the Telehealth Expansion Act of 2023.

The Chairman's amendment in the nature of a substitute changes the effective date of the Telehealth Expansion Act of 2023 to apply to plan years beginning after December 31, 2024.