

**AMENDMENT IN THE NATURE OF A SUBSTITUTE  
TO H.R. 1843  
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

**1 SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Telehealth Expansion  
3 Act of 2023”.

**4 SEC. 2. MAKING PERMANENT THE SAFE HARBOR FOR AB-  
5 SENCE OF DEDUCTIBLE FOR TELEHEALTH.**

6 (a) IN GENERAL.—Section 223(c)(2)(E) of the Inter-  
7 nal Revenue Code of 1986 is amended by striking “In the  
8 case of” and all that follows through “a plan” and insert-  
9 ing “A plan”.

10 (b) CERTAIN COVERAGE DISREGARDED.—Section  
11 223(c)(1)(B)(ii) of the Internal Revenue Code of 1986 is  
12 amended by striking “(in the case of months or plan years  
13 to which paragraph (2)(E) applies)”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to plan years beginning after De-  
16 cember 31, 2024.

