

118TH CONGRESS
1ST SESSION

H. R. 2986

To amend the Internal Revenue Code of 1986 to provide a deduction for certain charity care furnished by physicians, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2023

Mr. WEBSTER of Florida (for himself and Mr. DESJARLAIS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide a deduction for certain charity care furnished by physicians, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Helping Everyone Ac-
5 cess Long Term Healthcare Act” or the “HEALTH Act”.

6 **SEC. 2. DEDUCTION FOR QUALIFIED CHARITY CARE.**

7 (a) IN GENERAL.—Part VI of subchapter B of chap-
8 ter 1 of the Internal Revenue Code of 1986 is amended
9 by adding at the end the following new section:

1 **“SEC. 199B. QUALIFIED CHARITY CARE.**

2 “(a) IN GENERAL.—There shall be allowed as a de-
3 duction for the taxable year an amount equal to—

4 “(1) in the case of a direct primary care physi-
5 cian, an amount equal to the sum of—

6 “(A) the fee (as published on a publicly
7 available website of such physician) for physi-
8 cians’ services that are qualified charity care
9 furnished by such taxpayer during such year,
10 and

11 “(B) for each visit by a patient to such
12 physician during which qualified charity care is
13 furnished, half of so much of the lowest sub-
14 scription fee of such physician that is attrib-
15 utable to a month, and

16 “(2) in the case of any other individual, the un-
17 reimbursed Medicare-based value of qualified charity
18 care furnished by such taxpayer during such year.

19 “(b) DEFINITIONS.—For purposes of this section:

20 “(1) UNREIMBURSED MEDICARE-BASED
21 VALUE.—The term ‘unreimbursed Medicare-based
22 value’ means, with respect to physicians’ services,
23 the amount payable for such services under the phy-
24 sician fee schedule established under section 1848 of
25 the Social Security Act.

1 “(2) QUALIFIED CHARITY CARE.—The term
2 ‘qualified charity care’ means physicians’ services
3 that are furnished—

4 “(A) without expectation of reimburse-
5 ment, and

6 “(B) to an individual enrolled—

7 “(i) under a State plan under title
8 XIX of the Social Security Act (or a waiv-
9 er of such plan), or

10 “(ii) under a State child health plan
11 under title XXI of the Social Security Act
12 (or a waiver of such plan).

13 “(3) DIRECT PRIMARY CARE PHYSICIAN.—The
14 term ‘direct primary care physician’ means a physi-
15 cian (as defined in section 1861(r) of the Social Se-
16 curity Act) who provides primary care—

17 “(A) to individuals who have paid a peri-
18 odic subscription fee, and

19 “(B) in exchange for a fee that is pub-
20 lished on a publicly available website of such
21 physician.

22 “(4) PHYSICIANS’ SERVICES.—The term ‘physi-
23 cians’ services’ has the meaning given such term by
24 section 1861(q) of the Social Security Act.

1 “(c) LIMITATION.—The amount allowed as a deduc-
2 tion under subsection (a) for a taxable year shall not ex-
3 ceed the gross receipts attributable to physicians’ services
4 furnished by the taxpayer during the taxable year.”.

5 (b) CLERICAL AMENDMENT.—The table of sections
6 for part VI of subchapter B of chapter 1 of the Internal
7 Revenue Code of 1986 is amended by adding at the end
8 the following new item:

“Sec. 199B. Qualified charity care.”.

9 (c) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 the date of the enactment of this Act.

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