

117TH CONGRESS
2D SESSION

H. R. 7831

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

MAY 18, 2022

Mr. WEBSTER of Florida 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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