

117TH CONGRESS
2D SESSION

H. R. 8984

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

SEPTEMBER 26, 2022

Mr. HIGGINS of Louisiana introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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 “Medical Care Equity
5 Act”.

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

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

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

6 “(a) IN GENERAL.—There shall be allowed as a de-
7 duction for the taxable year an amount equal to the unre-
8 imbursed Medicare-based value of qualified charity care
9 furnished by such taxpayer during such taxable year.

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

11 “(1) UNREIMBURSED MEDICARE-BASED
12 VALUE.—The term ‘unreimbursed Medicare-based
13 value’ means, with respect to physicians’ services,
14 the amount that would be payable for such services
15 under the physician fee schedule established under
16 section 1848 of the Social Security Act if such serv-
17 ices were furnished to an individual entitled to bene-
18 fits under part A of title XVIII or enrolled under
19 part B of such title, as applicable.

20 “(2) QUALIFIED CHARITY CARE.—The term
21 ‘qualified charity care’ means physicians’ services
22 that are furnished without expectation of reimburse-
23 ment, including medical screenings and necessary
24 stabilizing treatment for emergency medical condi-
25 tions and labor provided under section 1867 of the
26 Social Security Act.

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

4 “(c) LIMITATION.—The amount allowed as a deduc-
5 tion under subsection (a) for a taxable year shall not ex-
6 ceed so much of the the gross income of the taxpayer as
7 is attributable to physicians’ services furnished by such
8 taxpayer during the taxable year.

9 “(d) REGULATIONS.—The Secretary shall prescribe
10 such regulations as may be appropriate to carry out the
11 purposes of this section, including regulations establishing
12 such documentation as the Secretary determines necessary
13 to substantiate the provision of qualified charity care by
14 a taxpayer.”.

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

 “Sec. 199B. Qualified charity care.”.

19 (c) EFFECTIVE DATE.—The amendments made by
20 this section shall apply to taxable years beginning after
21 January 1, 2023.

1 **SEC. 3. LIMITATION ON LIABILITY FOR VOLUNTEER**
2 **HEALTH CARE PROFESSIONALS.**

3 (a) IN GENERAL.—Title II of the Public Health Serv-
4 ice Act (42 U.S.C. 202 et seq.) is amended by inserting
5 after section 224 the following:

6 **“SEC. 224A. LIMITATION ON LIABILITY FOR VOLUNTEER**
7 **HEALTH CARE PROFESSIONALS.**

8 “(a) LIMITATION ON LIABILITY.—A physician shall
9 not be liable under Federal or State law in any civil action
10 for any harm caused by an act or omission of such physi-
11 cian, or attending medical personnel supporting such phy-
12 sician, if such act or omission—

13 “(1) occurs in the course of furnishing qualified
14 charity care (as such term is defined in section
15 199B of the Internal Revenue Code of 1986); and

16 “(2) was not grossly negligent.

17 “(b) PREEMPTION.—This section preempts the laws
18 of a State or any political subdivision of a State to the
19 extent that such laws are inconsistent with this section,
20 unless such laws provide greater protection from liability
21 for a defendant.

22 “(c) DEFINITIONS.—In this section:

23 “(1) PHYSICIAN.—The term ‘physician’ has the
24 meaning given such term by section 1861(r) of the
25 Social Security Act.

1 “(2) ATTENDING MEDICAL PERSONNEL.—The
2 term ‘attending medical personnel’ means an indi-
3 vidual who is licensed to directly support a physician
4 in furnishing medical services.”.

5 (b) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to any claim filed to the extent
7 that it is with respect to acts or omissions occurring after
8 the date of the enactment of this Act.

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