[115h5856]

		(Original Signature of Member)
116TH CONGRESS 1ST SESSION	H.R.	

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

Mr.	Webster of Florida	introduced	the f	following	bill;	which	was	referred	to
	the Committe	e on							

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 "Physician Pro Bono
- 5 Care Act of 2019".

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—
8	"(1) in the case of a direct primary care physi-
9	cian, an amount equal to the sum of—
10	"(A) the fee (as published on a publicly
11	available website of such physician) for physi-
12	cians' services that are qualified charity care
13	furnished by such taxpayer during such year,
14	and
15	"(B) for each visit by a patient to such
16	physician during which qualified charity care is
17	furnished, half of so much of the lowest sub-
18	scription fee of such physician that is attrib-
19	utable to a month, and
20	"(2) in the case of any other individual, the un-
21	reimbursed Medicare-based value of qualified charity
22	care furnished by such taxpayer during such year.
23	"(b) Definitions.—For purposes of this section:
24	"(1) Unreimbursed medicare-based
25	VALUE.—The term 'unreimbursed Medicare-based
26	value' means, with respect to physicians' services,

1	the amount payable for such services under the phy-
2	sician fee schedule established under section 1848 of
3	the Social Security Act.
4	"(2) QUALIFIED CHARITY CARE.—The term
5	'qualified charity care' means physicians' services
6	that are furnished—
7	"(A) without expectation of reimburse-
8	ment, and
9	"(B) to an individual enrolled—
10	"(i) under a State plan under title
11	XIX of the Social Security Act (or a waiv-
12	er of such plan), or
13	"(ii) under a State child health plan
14	under title XXI of the Social Security Act
15	(or a waiver of such plan).
16	"(3) DIRECT PRIMARY CARE PHYSICIAN.—The
17	term 'direct primary care physician' means a physi-
18	cian (as defined in section 1861(r) of the Social Se-
19	curity Act) who provides primary care—
20	"(A) to individuals who have paid a peri-
21	odic subscription fee, and
22	"(B) in exchange for a fee that is pub-
23	lished on a publicly available website of such
24	physician.

1	"(4) 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 the gross receipts attributable to physicians' services
7	furnished by the taxpayer during the taxable year.".
8	(b) Clerical Amendment.—The table of sections
9	for part VI of subchapter B of chapter 1 of the Internal
10	Revenue Code of 1986 is amended by adding at the end
11	the following new item:
	"Sec. 199B. Qualified charity care.".
12	SEC. 3. LIMITATION ON LIABILITY FOR VOLUNTEER
12 13	SEC. 3. LIMITATION ON LIABILITY FOR VOLUNTEER HEALTH CARE PROFESSIONALS.
13	HEALTH CARE PROFESSIONALS.
13 14	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Serv-
131415	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting
13 14 15 16	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting after section 224 the following:
13 14 15 16 17	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting after section 224 the following: "SEC. 224A. LIMITATION ON LIABILITY FOR VOLUNTEER
13 14 15 16 17 18	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting after section 224 the following: "SEC. 224A. LIMITATION ON LIABILITY FOR VOLUNTEER HEALTH CARE PROFESSIONALS.
13 14 15 16 17 18 19	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting after section 224 the following: "SEC. 224A. LIMITATION ON LIABILITY FOR VOLUNTEER HEALTH CARE PROFESSIONALS. "(a) LIMITATION ON LIABILITY.—A physician shall
13 14 15 16 17 18 19 20	HEALTH CARE PROFESSIONALS. (a) IN GENERAL.—Title II of the Public Health Service Act (42 U.S.C. 202 et seq.) is amended by inserting after section 224 the following: "SEC. 224A. LIMITATION ON LIABILITY FOR VOLUNTEER HEALTH CARE PROFESSIONALS. "(a) LIMITATION ON LIABILITY.—A physician shall not be liable under Federal or State law in any civil action

1	"(1) occurs in the course of furnishing qualified
2	charity care (as such term is defined in section
3	199B of the Internal Revenue Code of 1986); and
4	"(2) was not grossly negligent.
5	"(b) Preemption.—This section preempts the laws
6	of a State or any political subdivision of a State to the
7	extent that such laws are inconsistent with this section,
8	unless such laws provide greater protection from liability
9	for a defendant.
10	"(c) Definitions.—In this section:
11	"(1) Physician.—The term 'physician' has the
12	meaning given such term by section 1861(r) of the
13	Social Security Act.
14	"(2) Attending medical personnel.—The
15	term 'attending medical personnel' means an indi-
16	vidual who is licensed to directly support a physician
17	in furnishing medical services.".
18	(b) Effective Date.—The amendments made by
19	this section shall apply to any claim filed to the extent
20	that it is with respect to acts or omissions occurring after
21	the date of the enactment of this Act.