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(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 following bill; which was referred to the Committee 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 “(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.