

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.

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## 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

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## 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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