Whereas, There are many patients with Medicaid or no health insurance that physicians care for routinely for little or no payment; and

Whereas, It may be politically complicated to rectify this fact directly with improved payments to physicians; and

Whereas, One way to offset the problem would be to use tax deduction techniques; and

Whereas, The AMA currently has contrary policy, H-180.965, “Income Tax Credits or Deductions as Compensation for Treating Medically Uninsured or Underinsured,” that opposes providing tax deductions or credits for the provision of care to the medically uninsured and underinsured; therefore be it

RESOLVED, That our American Medical Association advocate for legislation that would allow physicians who take care of Medicaid or uninsured patients to receive some financial benefit through a tax deduction such as (a) a reduced rate of overall taxation or (b) the ability to use the unpaid charges for such patients as a tax deduction. (Directive to Take Action)

Fiscal Note: Modest - between $1,000 - $5,000

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RELEVANT AMA POLICY

Income Tax Credits or Deductions as Compensation for Treating Medically Uninsured or Underinsured H-180.965
The AMA will not pursue efforts to have federal laws changed to provide tax deductions or credits for the provision of care to the medically uninsured and underinsured.
Citation: BOT Rep. 49, I-93; Reaffirmed: CMS Rep. 7, A-05; Reaffirmed in lieu of Res. 141, A-07; Reaffirmed: CMS Rep. 01, A-17