

AMERICAN MEDICAL ASSOCIATION RESIDENT AND FELLOW SECTION

Resolution: 10
(I-26)

Introduced by: Justin Magrath, MD, PhD

Subject: Support for a Tax on Artificial Intelligence

Referred to: Reference Committee

1 Whereas, artificial intelligence (AI) has the potential to transform the workforce in the United
2 States, leading to substantial job losses and negatively impacting patient economic
3 opportunities and health¹⁻²; and
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5 Whereas, a study by Goldman Sachs estimated that current AI technology has the potential to
6 automate tasks that account for 25% of all work hours and a study published in the journal
7 *Science* found the combination of AI and likely future software developments that complement
8 large language models has the potential to automate 46% of jobs¹⁻²; and
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10 Whereas, a 2025 survey of 1000 business leaders found 37% of companies plan to replace
11 human employees with AI³; and
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13 Whereas, employment and income are important social determinants of health which influence
14 individuals' ability to obtain nutritious food, stable housing, health care, education,
15 transportation, and other resources necessary for health⁴⁻⁵; and
16

17 Whereas, a study by Sullivan et al. found that involuntary job displacement during mass layoff
18 events was associated with a 15–20% increase in mortality over the following 20 years⁶; and
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20 Whereas, our AMA has recognized “poverty as detrimental to health” (H-440.803) and supports
21 policies including child tax credits, Supplemental Nutrition Assistance Program (SNAP), and
22 inflation-adjusted minimum wage to mitigate the health impacts of social determinants of health
23 (D-60.965, H-150.920, D-440.919, H-150.937); and
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25 Whereas, job loss from AI poses a substantial risk to the health of Americans and has the
26 potential to be mitigated by taxation that both discourages the replacement of human workers
27 and provides a revenue source to provide financial relief for employees who do lose their job to
28 AI⁷⁻⁸; and
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30 Whereas, our AMA supports taxes on a variety of products/phenomena that have the potential
31 to cause negative health impacts including tobacco products, sugar sweetened-beverages, and
32 greenhouse gases (H-495.987, H-150.933, D-135.966); therefore be it
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34 RESOLVED, that our American Medical Association (AM) support a tax on artificial intelligence
35 and redistribution of the resulting revenues to workers impacted by AI-driven labor displacement
36 in order to mitigate the adverse health consequences associated with loss of employment and
37 income.

Fiscal Note: Minimal

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2. *How Will AI Affect the US Labor Market?* | Goldman Sachs, www.goldmansachs.com/insights/articles/how-will-ai-affect-the-us-labor-market. Accessed 31 Aug. 2026.
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6. Sullivan, Daniel, and Till von Wachter. "Mortality, Mass-Layoffs, and Career Outcomes: An Analysis Using Administrative Data." *Review of Economics and Statistics*, 2009.
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RELEVANT AMA POLICY**Recognizing Child Poverty and the Racial Wealth Gap as Public Health Issues and Extending the Child Tax Credit for Families in Need D-60.965**

Our American Medical Association recognizes:

1. child poverty as a public health issue and a crucial social determinant of health across the life course.
2. that the disproportionate concentration of child poverty and generational wealth gaps experienced by Black, American Indian or Alaska Native, and Hispanic families are a consequence of structural racism and a barrier to achieving racial health equity.

Our AMA will advocate for fully refundable, expanded child tax credit and other evidence-based cash assistance programs to alleviate child poverty, ameliorate the racial wealth gap, and advance health equity for families in need.

Poverty-Level Wages and Health H-440.803

Our American Medical Association affirms that poverty is detrimental to health.

Our AMA will advocate for federal, state, and/or local policies regarding minimum wage that include plans for adjusting the minimum wage level in the future to keep pace with inflation.

Our AMA affirms that federal, state, and/or local policies regarding minimum wage should be consistent with the AMA's commitment to speak against policies that create greater health inequities and be a voice for populations who will suffer the most under such policies, further widening the gaps that exist in health and wellness in our nation.

Our AMA affirms that federal, state, and/or local policies regarding minimum wage should be consistent with the AMA's principle that the highest attainable standard of health, in all its dimensions, is a basic human right and that optimizing the social determinants of health is an ethical obligation of a civil society. Our AMA affirms that federal, state, and/or local policies regarding minimum wage should include an explanation of how variations in geographical cost of living have been considered.

Strengthening Supplemental Nutrition Assistance Program (SNAP) H-150.920

1. Our American Medical Association will support allowing the use of SNAP benefits to purchase hot, heated, and prepared foods at SNAP-eligible vendors.
2. Our AMA support expanding SNAP to U.S. territories that currently receive capped block grants for nutrition assistance.
3. Our AMA actively support elimination of the five-year SNAP waiting period for otherwise qualifying immigrants and expansion of SNAP to otherwise qualifying Deferred Action Childhood Arrivals (DACA) recipients.
4. Our AMA advocate for increased federal funding for the Supplemental Nutrition Assistance Program (SNAP) that improves and expands benefits and broadens eligibility.

Taxation of All Tobacco Products and Electronic Nicotine Delivery Systems (ENDS) H-495.987

Our AMA encourages all levels of the Federation and other interested groups to support efforts, including education and legislation, to increase federal, state, and local excise taxes on all tobacco products and electronic nicotine delivery systems (ENDS), including e-cigarettes, in order to discourage use.

1. Our AMA supports an increase in federal, state, and local excise taxes for tobacco products and electronic nicotine delivery systems (ENDS) that includes provisions to allocate substantial funds for health care needs and health education, the treatment of those who have already been afflicted by tobacco-caused illness, including nicotine dependence, and to support counter-advertising efforts.
2. Our AMA continues to support legislation to reduce or eliminate the tax deduction presently allowed for the advertisement and promotion of all tobacco products; and advocates that the added tax revenues obtained as a result of reducing or eliminating such advertising/promotion tax deduction be utilized by the federal government for expansion of health care services, health promotion and health education.

Taxes on Beverages with Added Sweeteners H-150.933

1. Our AMA recognizes the complexity of factors contributing to the obesity epidemic and the need for a multifaceted approach to reduce the prevalence of obesity and improve public health. A key component of such a multifaceted approach is improved consumer education on the adverse health effects of excessive consumption of beverages containing added sweeteners. Taxes on beverages with added sweeteners are one means by which consumer education campaigns and other obesity-related programs could be financed in a stepwise approach to addressing the obesity epidemic.
2. Where taxes on beverages with added sweeteners are implemented, the revenue should be used primarily for programs to prevent and/or treat obesity and related conditions, such as educational ad campaigns and improved access to potable drinking water, particularly in schools and communities disproportionately effected by obesity and related conditions, as well as on research into population health outcomes that may be affected by such taxes.
3. Our AMA will advocate for continued research into the potentially adverse effects of long-term consumption of non-caloric sweeteners in beverages, particularly in children and adolescents.
4. Our AMA will: (a) encourage state and local medical societies to support the adoption of state and local excise taxes on sugar-sweetened beverages, with the investment of the resulting revenue in public health programs to combat obesity; and (b) assist state and local medical societies in advocating for excise taxes on sugar-sweetened beverages as requested.

Declaring Climate Change a Public Health Crisis D-135.966

1. Our American Medical Association declares climate change a public health crisis that threatens the health and well-being of all individuals.
2. Our AMA will protect patients by advocating for policies that:
 - a. Limit global warming to no more than 1.5 degrees Celsius.
 - b. Reduce US greenhouse gas emissions aimed at a 50 percent reduction in emissions by 2030 and **carbon** neutrality by 2050.
 - c. Support rapid implementation and incentivization of clean energy solutions and significant investments in climate resilience through a climate justice lens.
3. Our AMA will consider signing on to the Department of Health and Human Services Health Care Pledge and making a commitment to lower its own greenhouse gas emissions.
4. Our AMA encourages the health sector to lead by example in committing to **carbon** neutrality by 2050.
5. Our AMA will develop a strategic plan for how we will enact our climate change policies including advocacy priorities and strategies to decarbonize physician practices and the health sector with report back to the House of Delegates at the 2023 Annual Meeting.
6. Our AMA supports the use of international, federal, regional, and state carbon pricing systems as an important tool to reduce global greenhouse gas emissions and achieve net-zero targets. Our AMA recommends that carbon dividends or energy subsidies for low-income households be a key component of any established carbon pricing system, to reduce the potential economic burden on households with lower incomes.