

RESOLUTION 74-07A

Title: Tax Deduction for Uncompensated Emergency Medical Care
Introduced by: Anil K. Tibrewal, MD, Jackson County
Original Author: Anil K. Tibrewal, MD
Referred to: Reference Committee B
House Action: No Action

Whereas, the Emergency Medical Treatment and Active Labor Act (EMTALA) mandates physicians to provide uncompensated emergency medical care which puts a financial burden on physicians, and

Whereas, the number of uninsured patients coming to the emergency room are increasing, and

Whereas, with the rising cost of practice and the decreasing or flat reimbursement for physicians is putting extra financial burden on physicians, forcing many of them to retire early and further creating a physician shortage and reduced access to care; therefore be it

RESOLVED: That MSMS seek legislative changes to help alleviate the financial burden of physicians by amending the Internal Revenue Service tax code of 1986 to allow board certified physicians to partially offset the cost of providing uncompensated care through a tax deduction equal to the amount that would be paid under a Medicare fee schedule payment.

WAYS AND MEANS COMMITTEE FISCAL NOTE: NONE