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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

To amend the Internal Revenue Code of 1986 to provide a deduction for certain charity care furnished by physicians, to amend the Public Health Safety Act to limit the liability of physicians providing certain charity care, 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, to amend the Public Health Safety Act to limit the liability of physicians providing certain charity care, 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 of 2025” or the
6 “HEALTH Act of 2025”.

1 **SEC. 2. DEDUCTION FOR QUALIFIED CHARITY CARE.**

2 (a) IN GENERAL.—Part VII of subchapter B of chap-
3 ter 1 of subtitle A of the Internal Revenue Code of 1986
4 is amended by redesignating section 226 as section 227
5 and inserting after section 225 the following new section:

6 **“SEC. 226. QUALIFIED CHARITY CARE.**

7 “(a) IN GENERAL.—In the case of a physician (as
8 defined in section 1861(r) of the Social Security Act),
9 there shall be allowed as a deduction for the taxable year
10 an amount equal to the unreimbursed Medicare-based
11 value of qualified charity care furnished by such taxpayer
12 during such year.

13 “(b) UNREIMBURSED MEDICARE-BASED VALUE.—
14 For purposes of this section, the term ‘unreimbursed
15 Medicare-based value’ means, with respect to qualified
16 charity care, the amount payable for such care under the
17 physician fee schedule established under section 1848 of
18 the Social Security Act.

19 “(c) QUALIFIED CHARITY CARE.—For purposes of
20 this section—

21 “(1) IN GENERAL.—The term ‘qualified charity
22 care’ means physicians’ services that are furnished—

23 “(A) without reimbursement or the expec-
24 tation of reimbursement, and

25 “(B) to an individual enrolled—

1 “(i) under a State plan under title
2 XIX of the Social Security Act (or a waiv-
3 er of such plan), or

4 “(ii) under a State child health plan
5 under title XXI of the Social Security Act
6 (or a waiver of such plan).

7 “(2) EXCLUSION.—The term ‘qualified charity
8 care’ does not include—

9 “(A) services for which funding is prohib-
10 ited under sections 506 and 507 of title V of
11 division D of the Further Consolidated Appro-
12 priations Act, 2024,

13 “(B) sex reassignment surgeries furnished
14 for the purpose of the gender alteration of a
15 transgender individual, or

16 “(C) hormone treatments furnished for the
17 purpose of the gender alteration of a
18 transgender individual.

19 “(d) PHYSICIANS’ SERVICES.—For purposes of this
20 section, the term ‘physicians’ services’ has the meaning
21 given such term by section 1861(q) of the Social Security
22 Act.”.

23 (b) DEDUCTION ALLOWED TO NON-ITEMIZERS.—
24 Section 63(b) of such Code is amended—

25 (1) in paragraph (6), by striking “and”,

1 (2) in paragraph (7), by striking the period and
2 inserting “, and”, and

3 (3) by adding at the end the following new
4 paragraph:

5 “(8) the deduction provided in section 227.”.

6 (c) CLERICAL AMENDMENT.—The table of sections
7 for part VII of subchapter B of chapter 1 is amended by
8 redesignating the item relating to section 226 as relating
9 to section 227 and by inserting after the item relating to
10 section 223 the following new item:

“Sec. 226. Qualified charity care.”.

11 (d) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to qualified charity care (as defined
13 in section 199B(c) of such Code) furnished after Decem-
14 ber 31, 2025.

15 **SEC. 3. LIMITATION ON LIABILITY FOR PHYSICIANS FUR-**
16 **NISHING QUALIFIED CHARITY CARE.**

17 The Public Health Service Act is amended by insert-
18 ing after section 224 (42 U.S.C. 233) the following:

19 **“SEC. 224A. LIMITATION ON LIABILITY FOR PHYSICIANS**
20 **FURNISHING QUALIFIED CHARITY CARE.**

21 “(a) LIMITATION ON LIABILITY.—A physician or at-
22 tending medical personnel shall not be liable under Fed-
23 eral or State law in any civil action for any harm caused
24 by an act or omission of such physician or attending med-
25 ical personnel, if such act or omission—

1 “(1) occurred in the course of furnishing quali-
2 fied charity care (as defined in section 199B of the
3 Internal Revenue Code of 1986); and

4 “(2) was not intentional, knowing, reckless, or
5 grossly negligent.

6 “(b) PREEMPTION.—This section preempts the laws
7 of a State or any political subdivision of a State to the
8 extent that such laws are inconsistent with this section,
9 unless such laws provide greater protection from liability
10 for a defendant.”.