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119TH CONGRESS
1ST SESSION

H. R. 6167

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

NOVEMBER 20, 2025

Mr. WEBSTER of Florida (for himself, Mr. STEUBE, Mr. MANN, Mr. ALLEN, and Mr. GOSAR) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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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, to amend the Public Health Safety Act to limit the liability of physicians providing certain charity care, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Helping Everyone Access Long Term Healthcare Act of 2025" or the "HEALTH Act of 2025".

SEC. 2. DEDUCTION FOR QUALIFIED CHARITY CARE.

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

"SEC. 226. QUALIFIED CHARITY CARE.

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

"(b) UNREIMBURSED MEDICARE-BASED VALUE.—For purposes of this section, the term 'unreimbursed Medicare-based value' means, with respect to qualified charity care, the amount payable for such care under the physician fee schedule established under section 1848 of the Social Security Act.

"(c) QUALIFIED CHARITY CARE.—For purposes of this section—

"(1) IN GENERAL.—The term 'qualified charity care' means physicians' services that are furnished—

"(A) without reimbursement or the expectation of reimbursement, and

"(B) to an individual enrolled—

"(i) under a State plan under title XIX of the Social Security Act (or a waiver of such plan), or

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

"(2) EXCLUSION.—The term 'qualified charity care' does not include—

"(A) services for which funding is prohibited under sections 506 and 507 of title V of division D of the Further Consolidated Appropriations Act, 2024,

"(B) sex reassignment surgeries furnished for the purpose of the gender alteration of a transgender individual, or

"(C) hormone treatments furnished for the purpose of the gender alteration of a transgender individual.

"(d) PHYSICIANS' SERVICES.—For purposes of this section, the term 'physicians' services' has the meaning given such term by section 1861(q) of the Social Security Act.".

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

(1) in paragraph (6), by striking "and",

(2) in paragraph (7), by striking the period and inserting ", and", and

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

"(8) the deduction provided in section 227.".

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

"Sec. 226. Qualified charity care.".

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

SEC. 3. LIMITATION ON LIABILITY FOR PHYSICIANS FURNISHING QUALIFIED CHARITY CARE.

The Public Health Service Act is amended by inserting after section 224 (42 U.S.C. 233) the following:

"SEC. 224A. LIMITATION ON LIABILITY FOR PHYSICIANS FURNISHING QUALIFIED CHARITY CARE.

"(a) LIMITATION ON LIABILITY.—A physician or attending medical personnel shall not be liable under Federal or State law in any civil action for any harm caused by an act or omission of such physician or attending medical personnel, if such act or omission—

"(1) occurred in the course of furnishing qualified charity care (as defined in section 199B of the Internal Revenue Code of 1986); and

"(2) was not intentional, knowing, reckless, or grossly negligent.

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

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