

109TH CONGRESS  
1ST SESSION

# H. R. 3614

To amend the Internal Revenue Code of 1986 to allow physicians a credit against income tax for providing charity care.

---

## IN THE HOUSE OF REPRESENTATIVES

JULY 28, 2005

Mr. WOLF introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to allow physicians a credit against income tax for providing charity care.

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 “Charity Care for the  
5 Uninsured Act of 2005”.

6 **SEC. 2. CHARITY CARE CREDIT.**

7 (a) IN GENERAL.—Subpart A of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 (relating to nonrefundable personal credits) is

1 amended by inserting after section 25B the following new  
2 section:

3 **“SEC. 25C. CHARITY CARE CREDIT.**

4       “(a) ALLOWANCE OF CREDIT.—In the case of a phy-  
5 sician, there shall be allowed as a credit against the tax  
6 imposed by this chapter for a taxable year the amount  
7 determined in accordance with the following table:

<b>“If the physician has provided during such taxable year:</b>	<b>The amount of the credit is:</b>
At least 25 but less than 30 qualified hours of charity care.	\$1,000.
At least 30 but less than 35 qualified hours of charity care.	\$1,200.
At least 35 but less than 40 qualified hours of charity care.	\$1,400.
At least 40 but less than 45 qualified hours of charity care.	\$1,600.
At least 45 but less than 50 qualified hours of charity care.	\$1,800.
At least 50 qualified hours of charity care .....	\$2,000.

8       “(b) QUALIFIED HOURS OF CHARITY CARE.—For  
9 purposes of this section—

10       “(1) QUALIFIED HOURS OF CHARITY CARE.—

11       The term ‘qualified hours of charity care’ means the  
12 hours that a physician provides medical care (as de-  
13 fined in section 213(d)(1)(A)) on a volunteer or pro  
14 bono basis.

15       “(2) PHYSICIAN.—The term ‘physician’ has the  
16 meaning given to such term in section 1861(r) of the  
17 Social Security Act (42 U.S.C. 1395x(r)).”.

1           (b) CONFORMING AMENDMENT.—The table of sec-  
2 tions for subpart A of part IV of subchapter A of chapter  
3 1 of such Code is amended by inserting after the item  
4 relating to section 25B the following new item:

“Sec. 25C. Charity care credit.”.

5           (c) EFFECTIVE DATE.—The amendments made by  
6 this section shall apply to taxable years beginning after  
7 December 31, 2005.

○