

RESOLUTION 14 - 2010

Subject: Hospital and Nursing Home Bed Tax
Introduced by: Albert Fisher, MD and Robert S. McDonald, MD
Referred to: Health Care Insurance and Access

1 Whereas, The State of Wisconsin has imposed a hospital tax; and
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3 Whereas, The State of Wisconsin already has a nursing home bed tax; and
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5 Whereas, Analysis by the legislative fiscal bureau indicates that these taxes on the sick will be cost
6 shifted onto the private pay patients which includes the uninsured; and
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8 Whereas, The rationale for these taxes on the sick is the ability to qualify for federal matching funds;
9 and
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11 Whereas, The federal matching funds will probably be used to balance the state budget; and
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13 Whereas, Federal matching funds may not be available in the future as the federal government is now
14 facing unprecedented budget deficits; therefore be it
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16 RESOLVED, That the Wisconsin Medical Society will work to repeal the hospital and nursing home
17 bed taxes; and be it further
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19 RESOLVED, That the Wisconsin Medical Society will communicate to the politicians that: 1) taxing
20 the sick is poor public policy; and 2) that if federal matching funds are to be used to finance health
21 care, then any tax should be broad based and not targeted to hospitals, physicians, patients or other
22 health care entities.

Fiscal note: Within current budget if replaces existing legislative priority.

Relevant Policies

**Society:
MRC-041**

Hospital Tax: The Wisconsin Medical Society believes that taxing the sick is poor public policy, and there are other ways in which health care should be financed that are more equitable. (BOD, 1109)

**AMA:
H-385.925 Selective Revenue Taxation of Physicians and Other Health Care Providers**

Our AMA: (1) strongly opposes the imposition of a selective revenue tax on physicians and other health care providers; (2) will continue to work with state medical societies on issues relating to physician and other provider taxes, providing assistance and information as appropriate; (3) strongly opposes the use of provider taxes or fees to fund health care programs or to accomplish health system reform; and (4) believes that the cost of taxes which apply to medical services should not be borne by physicians, but through adequate broad-based taxes for the appropriate funding of Medicaid and other government health care programs. (Sub. Res. 258, A-

92; Reaffirmed: Res. 134, A-93; Res. 207, I-93; Reaffirmation A-99; Reaffirmation A-00; Appended Res. 132, A-01; Reaffirmation A-05; Consolidated and Renumbered: CMS Rep. 7, I-05)

Previous Relevant Resolutions:

RESOLUTION 9 - 2009

Subject: Hospital Tax
Introduced by: Albert L. Fisher, MD
Referred to: Health Care Coverage and Access

Whereas, The Governor has proposed a hospital tax; and

Whereas, The State of Wisconsin already has a nursing home bed tax; and

Whereas, Analysis by the Legislative Fiscal Bureau indicates these taxes on the sick will be cost shifted onto the private pay patients which includes the uninsured; and

Whereas, The federal matching funds will not go to the hospitals, or nursing homes and will probably be used to balance the state budget; therefore be it

RESOLVED, That the Wisconsin Medical Society will work to repeal the hospital and nursing home bed taxes; be it further

RESOLVED, That the Wisconsin Medical Society will communicate to the politicians that: 1) taxing the sick is poor public policy and 2) there are other ways in which health care should be financed that are more equitable, and which do not depend on federal funds which may or may not be available in the future.

Board Action: Adopted as amended, resulting in MRC-041. Recommendation to House of Delegates in 2010 Board Report A:

~~RESOLVED, That the Wisconsin Medical Society will work to repeal the hospital and nursing home bed taxes; be it further~~

~~RESOLVED, The Wisconsin Medical Society will communicate to the politicians believes that: 1) taxing the sick is poor public policy, ; and 2) there are other ways in which health care should be financed that are more equitable, , and which do not depend on federal funds which may or may not be available in the future.~~

RESOLUTION 3 -2008

Subject: Nursing Home Bed Tax
Introduced by: Albert Fisher, MD
Referred to: Health Insurance Coverage and Access

Whereas, The state of Wisconsin taxes nursing home beds at a rate of \$75 per month; and

Whereas, It is poor public policy to tax the sick; and

Whereas, The nursing home bed tax drives up the cost of health care for individuals and families in Wisconsin; therefore be it

RESOLVED, That the Wisconsin Medical Society seek to repeal of the nursing home bed tax.

House Action: Not adopted.

RESOLUTION 4 – 2007

Subject: Nursing Home Bed Tax
Introduced by: Albert Fisher, MD; Donald Mc Donald, MD; Robert McQueeney, MD; Terry Hankey, MD; Christopher Magiera, MD
Referred to: Health Insurance Coverage and Access

Whereas, The State of Wisconsin taxes nursing home beds at a rate of \$75 per month; and

Whereas, It is not only unfair , but is poor public policy to tax the sick; and

Whereas, The nursing home bed tax drives up the cost of health care for individuals and families in Wisconsin; therefore be it

RESOLVED, That the Wisconsin Medical Society seek to repeal of the nursing home bed tax.

House Action: Referred to Board of Directors.

Board voted to Not Adopt in Feb 2008.

LATE RESOLUTION 23 - 2005

Subject: Nursing Home Bed Tax
Introduced by: Terry Hankey, MD on behalf of Albert Fisher, MD
Referred to: State and National Issues

Whereas, The Governor has proposed increasing the tax on nursing home beds to \$125 per bed; and

Whereas, Nursing home residents are helpless and unemployed and should not be taxed simply by virtue of the fact that they are occupying a bed; and

Whereas, It is poor public policy to tax the sick; therefore be it

RESOLVED, That the Wisconsin Medical Society seek the repeal of the nursing home bed tax.

House Action: Not Adopted.