

## S 2492

Charity Care Expansion Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jun 18, 2014

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jun 18, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/senate-bill/2492>

### Sponsor

**Name:** Sen. Scott, Tim [R-SC]

**Party:** Republican • **State:** SC • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 18, 2014

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

### Summary (as of Jun 18, 2014)

Charity Care Expansion Act of 2014 - Amends the Internal Revenue Code to allow a physician a tax deduction equal to the amount such physician would have otherwise charged for charity medical care provided on a volunteer or pro bono basis through a pre-existing agreement between the physician and a health care clinic or other organization providing health care to underserved or low-income individuals. Imposes an overall limitation on such deduction equal to 10% of the physician's gross income derived from physicians' services (as defined by the Social Security Act) or \$10,000 for physicians who do not have income derived from physicians' services.

Repeals the block grant program for preventive health and health services under the Public Health Service Act.

## Actions Timeline

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- **Jun 18, 2014:** Introduced in Senate
- **Jun 18, 2014:** Sponsor introductory remarks on measure. (CR S3813)
- **Jun 18, 2014:** Read twice and referred to the Committee on Finance.