

## HR 5208

Health Care Provider Shortage Minimization Act of 2023

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Aug 15, 2023

**Current Status:** Referred to the Subcommittee on Health.

**Latest Action:** Referred to the Subcommittee on Health. (Dec 17, 2024)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/5208>

### Sponsor

**Name:** Rep. Carter, Earl L. "Buddy" [R-GA-1]

**Party:** Republican • **State:** GA • **Chamber:** House

### Cosponsors (8 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Aug 15, 2023
Rep. Bucshon, Larry [R-IN-8]	R · IN		Apr 9, 2024
Rep. Crenshaw, Dan [R-TX-2]	R · TX		Apr 9, 2024
Rep. Owens, Burgess [R-UT-4]	R · UT		Apr 10, 2024
Rep. Weber, Randy K. [R-TX-14]	R · TX		Jul 10, 2024
Rep. Thompson, Glenn [R-PA-15]	R · PA		Jul 22, 2024
Rep. Grothman, Glenn [R-WI-6]	R · WI		Sep 9, 2024
Rep. DesJarlais, Scott [R-TN-4]	R · TN		Sep 23, 2024

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred to	Dec 17, 2024

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

## **Health Care Provider Shortage Minimization Act of 2023**

This bill provides statutory authority to classify qualified locum tenens physicians and advanced care practitioners as independent contractors for federal tax purposes. (Locum tenens generally refers to an individual who temporarily fulfills the duties of another individual and is commonly used to refer to temporary staffing in the healthcare industry.)

Under current law, independent contractors are considered self-employed for federal tax purposes and, thus, are required to make quarterly estimated income tax payments and pay self-employment taxes (Social Security and Medicare taxes). (Other federal tax reporting requirements and obligations apply.)

The bill defines a qualified locum tenens physician or advanced care practitioner as an individual who provides temporary services for not more than one continuous year at a site of service as (1) a doctor of medicine, osteopathy, dentistry, optometry, or podiatry (authorized to provide such services by the state, U.S. possession, or U.S. territory in which such services are performed); or (2) a nurse practitioner, physician's assistant, or certified registered nurse anesthetist. The term also includes an individual who provides such temporary services and is otherwise considered a physician under the Social Security Act (e.g., certain chiropractors).

### **Actions Timeline**

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- **Dec 17, 2024:** Referred to the Subcommittee on Health.
- **Aug 15, 2023:** Introduced in House
- **Aug 15, 2023:** Referred to the House Committee on Ways and Means.

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