

118TH CONGRESS
1ST SESSION

H. R. 5208

To amend the Internal Revenue Code of 1986 to clarify the treatment of locum tenens physicians and advanced care practitioners as independent contractors to help alleviate physician shortages, including in underserved areas.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 15, 2023

Mr. CARTER of Georgia (for himself and Mr. DUNN of Florida) 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 clarify the treatment of locum tenens physicians and advanced care practitioners as independent contractors to help alleviate physician shortages, including in underserved areas.

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 “Health Care Provider
5 Shortage Minimization Act of 2023”.

1 **SEC. 2. TREATMENT OF LOCUM TENENS PHYSICIANS AND**
2 **ADVANCED CARE PRACTITIONERS.**

3 (a) IN GENERAL.—Chapter 25 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new section:

6 **“SEC. 3513. TREATMENT OF LOCUM TENENS PHYSICIANS**
7 **AND ADVANCED CARE PRACTITIONERS.**

8 “(a) GENERAL RULE.—For the purposes of the taxes
9 and other obligations imposed by this title, in the case of
10 services performed as a qualified locum tenens physician
11 or advanced care practitioner—

12 “(1) the individual performing such services
13 shall not be treated as an employee,

14 “(2) neither the persons for whom such services
15 are performed, nor any agency that contracts with
16 a qualified locum tenens physician or advanced care
17 practitioner, shall be treated as an employer,

18 “(3) any payor shall not be treated as an em-
19 ployer, and

20 “(4) the remuneration paid or received for such
21 service shall not be treated as paid or received with
22 respect to employment.

23 “(b) QUALIFIED LOCUM TENENS PHYSICIAN OR AD-
24 VANCED CARE PRACTITIONER.—For purposes of this sec-
25 tion—

1 “(1) IN GENERAL.—The term ‘qualified locum
2 tenens physician or advanced care practitioner’
3 means an individual if—

4 “(A) such individual provides temporary
5 physician or advanced care practitioner services
6 as a locum tenens physician or locum tenens
7 advanced care practitioner for a period of not
8 more than one continuous year at a site of serv-
9 ice,

10 “(B) such individual is—

11 “(i) a doctor of medicine, osteopathy,
12 dental surgery, or dental medicine legally
13 authorized to practice medicine, surgery or
14 dentistry in the State, territory, or posses-
15 sion in which the individual performs such
16 services,

17 “(ii) a doctor of podiatric medicine or
18 doctor of optometry legally authorized to
19 perform podiatric or optometry functions
20 in the State, territory, or possession in
21 which the individual performs such serv-
22 ices,

23 “(iii) a physician, as defined in section
24 1861(r) of the Social Security Act Section

1 (42 U.S.C. 1395x(r)) or section 8101(2) of
2 title 5, United States Code, or

3 “(iv) an advanced care practitioner,
4 and

5 “(C) the services described in subpara-
6 graph (A) performed by the individual are per-
7 formed pursuant to a written contract and such
8 contract provides that the individual will not be
9 treated as an employee with respect to such
10 services for purposes of this subtitle.

11 “(2) ADVANCED CARE PRACTITIONER.—The
12 term ‘advanced care practitioner’ means a nurse
13 practitioner, physician’s assistant, or certified reg-
14 istered nurse anesthetist.”.

15 (b) CLERICAL AMENDMENT.—The table of sections
16 of chapter 25 of such Code is amended by adding at the
17 end the following new item:

“Sec. 3513. Treatment of locum tenens physicians and advanced care practi-
tioners.”.

18 (c) EFFECTIVE DATE.—The amendments made by
19 this section shall apply to wages for services performed
20 after the date of the enactment of this Act.

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