

114TH CONGRESS
2D SESSION

H. R. 6276

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

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. TOM PRICE of Georgia 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 as independent contractors to help alleviate physician shortages 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 “Physician Shortage
5 Minimization Act of 2016”.

1 **SEC. 2. TREATMENT OF LOCUM TENENS PHYSICIANS.**

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

5 **“SEC. 3513. TREATMENT OF LOCUM TENENS PHYSICIANS.**

6 “(a) GENERAL RULE.—For the purposes of the taxes
7 and other obligations imposed by this title, in the case of
8 services performed as a qualified locum tenens physician—

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

11 “(2) neither the persons for whom such services
12 are performed, nor any agency that contracts with
13 a qualified locum tenens physician, shall be treated
14 as an employer,

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

17 “(4) the remuneration paid or received for such
18 service shall not be treated as paid or received with
19 respect to employment.

20 “(b) QUALIFIED LOCUM TENENS PHYSICIAN.—For
21 purposes of this section, the term ‘qualified locum tenens
22 physician’ means an individual if—

23 “(1) such individual provides temporary physi-
24 cian services as a locum tenens physician for a pe-
25 riod of not more than one continuous year (deter-

1 mined pursuant to the provisions of section 162(a))
2 at a site of service,

3 “(2) such individual is—

4 “(A) a doctor of medicine, osteopathy, den-
5 tal surgery, or dental medicine legally author-
6 ized to practice medicine, surgery or dentistry
7 in the State, territory, or possession in which
8 the individual performs such services,

9 “(B) a doctor of podiatric medicine or doc-
10 tor of optometry legally authorized to perform
11 podiatric or optometry functions in the State,
12 territory, or possession in which the individual
13 performs such services, or

14 “(C) a physician, as defined in section
15 1861(r) of the Social Security Act (42 U.S.C.
16 1395x(r)) or section 8101(2) of title 5, United
17 States Code, and

18 “(3) the services described in paragraph (1)
19 performed by the individual are performed pursuant
20 to a written contract and such contract provides that
21 the individual will not be treated as an employee
22 with respect to such services for purposes of this
23 subtitle.”.

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

“Sec. 3513. Treatment of locum tenens physicians.”

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to remuneration for services per-
6 formed after the date of the enactment of this Act.

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