



**Position Statement
on
Cosmetic Medical Procedure Taxes
(Approved by the Board of Directors: August 7, 2010)**

The American Academy of Dermatology Association (AADA) vigorously opposes any tax or assessment on cosmetic medical/surgical procedures. The AADA strongly believes the imposition of these taxes discriminate against patients and compromises patient safety.

The AADA supports the American Medical Association's (AMA) definition of "cosmetic" and "reconstructive" medical procedures:

"Cosmetic surgery is performed to reshape normal structures of the body in order to improve the patient's appearance and self-esteem. Reconstructive surgery is performed on abnormal structures of the body, caused by congenital defects, developmental abnormalities, trauma, infection, tumors or disease. It is generally performed to improve function, but may also be done to approximate a normal appearance."

However, the line between "cosmetic" and "reconstructive" procedures is not always clear, particularly in the case with children or young patients. Many cosmetic medical/surgical procedures are performed to correct abnormalities and improve the patient's appearance, which reduces psychosocial ailments caused by the abnormality – and therefore may be considered reconstructive. AADA believes that medical/surgical determinations should be made by a licensed physician, not a government entity without the expertise to make such a determination.

This Position Statement is provided for educational and informational purposes only. It is intended to offer physicians guiding principles and policies regarding the practice of dermatology. This Position Statement is not intended to establish a legal or medical standard of care. Physicians should use their personal and professional judgment in interpreting these guidelines and applying them to the particular circumstances of their individual practice arrangements.