



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

The American Academy of Dermatology Association (AADA) vigorously opposes any tax or assessment on physician services or revenues, physician-owned facilities, and “pass-through” or direct taxes on medical services. The AADA strongly believes the imposition of these taxes discriminates against physicians and their patients and has an adverse effect on both the quality of care and access to health care services.

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.