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September 4, 2012

Ms. Sarah Hall Ingram
Acting Deputy Commissioner for Services
and Enforcement
Internal Revenue Service
Department of the Treasury
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Attn: IRS REG-130266-11

Dear Ms. Ingram:

The American Academy of Emergency Medicine (AAEM) – the specialty society of board certified emergency medicine physicians, a democratic organization – appreciates the opportunity to review and provide comments on the notice of proposed rulemaking on Additional Requirements for Charitable Hospitals (77 FR 38148). AAEM's mission includes supporting fair and equitable practice environments for emergency physicians. We understand the desire to protect patients from aggressive debt collection practices that have been reported in the popular press. However, to our knowledge, there is no evidence that such outliers indicate a national problem. The vast majority of hospitals and providers engage in fair and responsible debt collection practices. The resulting regulations that are presented are far reaching and have the potential to negatively impact physicians and hospitals.

Specifically, AAEM is addressing the following sections of the proposed rulemaking:

- “Financial Assistance Policy and Emergency Medical Care Policy” significantly overlaps with the mandate of the Emergency Medical Treatment and Active Labor Act (EMTALA). Hospitals that receive Medicare and Medicaid already are required by law to provide emergency health care regardless of an individual's citizenship, legal status, or ability to pay. Requiring an additional written policy in addition to EMTALA regulations is redundant.
- “Limitations on Collection Actions” inhibits a hospital's ability to engage in sound business practices. The proposed 120-day period for an individual to submit an application for financial assistance, and the additional 120 days to complete the application – a total of 240 days – is unprecedented in any other industry. We recommend a 30-day period for individuals to complete and submit an application for financial assistance.

American Academy of Emergency Medicine

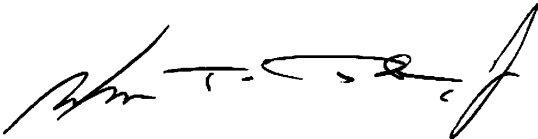
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The notice for proposed rulemaking also discusses limitations on “debt collection” in emergency departments (ED). In order for the safety net of the emergency department to remain available, AAEM believes that our members should be reimbursed appropriately for services that they provide. There are a number of sound practices hospitals use to collect payment for services rendered that are not aggressive and do not interfere with an ED’s ability to provide appropriate services. We ask for clarification in the rule in order to ensure that hospitals are able to collect co-payment for services rendered in an emergency department. Co-payment is defined in the insurance policy agreement between the patient and the insurer. Co-payment must be collected by providers (often at the time of service) in order to fulfill contract obligations with health insurance companies.

The American Academy of Emergency Medicine does not defend the aggressive and sometimes unethical actions of debt collection agencies and the practice of collecting payment prior to ED services. However, we find the current proposed rulemaking to be too far reaching. If you have any questions regarding our comments or would like more information about our concerns, please do not hesitate to contact us.

Sincerely yours,

A handwritten signature in black ink, appearing to read "W. T. Durkin, Jr.", with a stylized flourish at the end.

William T. Durkin, Jr., MD, MBA, FAAEM