Tax Incentives for Population Health

Anne De Biasi
Director of Policy Development
Trust for America’s Health
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Population Health Tax Incentives

- Social determinants of health
- Other evidence-based policies and interventions, including primary & community prevention
- Infrastructure for multi-sector, local, braided efforts to improve community health
Taxes

Tax Expenditures

Assessments

Corporation

Community Benefit

Individual

SSB Taxes

Tobacco Taxes
Sojourner Family Peace Center

- Family Justice Model combines domestic violence programs including shelter with law enforcement, medical services, behavioral health

- Leveraged:
  - NMTC
  - Community benefit and hospital loan
  - State building commission funds
CO School Behavioral Health Services

- Behavioral health and substance use prevention support
- Psychologists, social workers, counselors and nurses
- Funds FTEs, professional development and training, resources to implement evidence-based programs for substance use prevention, including universal screening
CO School Behavioral Health Services

- Marijuana Tax Funds
  - $2.28M in 2015-16, 66 schools, 44 FTE, 22 grantees
  - $11.98M in 2017-18, 150 FTE, added elementary schools

- Braided with:
  - Medicaid
  - SAMHSA Project Aware Grant
  - State Personnel Development Grant
  - State Bullying Prevention and Education Grant
FL Children’s Services Councils

- Established in 1945
- Government entity with (property) taxing authority established by county citizens
- Fund organizations that serve children and families to make sure children are healthy, safe and prepared to learn
- Average annual cost to taxpayer of $25-80
FL Children’s Services Councils

- Administer county funds to children and family programs
- Collect information and statistical data
- Monitor program/provider performance
- Conduct local strategic planning
- Serve as hub of child advocacy in county, convening partners and providing leadership, coordination and oversight
MA Determination of Need

- 5% of total capital expenditure of project
- Funds Community-based Health Initiatives that address social determinants of health locally, aligning with state priority health goals
- A portion of hospital contributions support statewide Community-based Health Initiative
**Corporation**

- Community Benefit
- Sojourner Family Peace Center
- MA Social Determinants of Health
- Waiver Matches

**Individual**

- CO Marijuana Tax School Behavioral Health
- FL Property Tax Children’s Services Councils
- State Charitable Giving Tax Credits

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**Taxes**

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DSRIP Waiver Matches

- Medicaid 1115 Delivery System Reform Incentive Payments
- Health system transformation through emphasis and prevention and promotion
- Non-federal share via:
  - OR provider taxes
  - IGTs in many states – ultimately local tax revenues, voluntary
Taxes

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MA Determination of Need

Waiver Matches

MA Wellness Trust

Individual

CO Marijuana Tax

School Behavioral Health

FL Property Tax

Children’s Services Councils

Stacey has state examples
MA Prevention & Wellness Trust

- One-time assessment on hospitals and health insurers
- Provided $60M over 4 years to support prevention and health promotion
  - Grants to local community initiatives
  - Workplace wellness
  - Priority health areas established
Conclusion & Discussion

Advancing tax policy for population health:

- Design the business case for the audience
- Leverage new opportunities - local and state levels
- One-time and on-going
- Building political will
Thanks

Anne De Biasi
adebiasi@tfah.org
202-223-9870 ext. 16