

Tax Incentives for Population Health

Anne De Biasi
Director of Policy Development
Trust for America's Health
December 7, 2017

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

Corporation

Individual

Taxes

Tax Expenditures

Assessments

Community Benefit

NMTC

CON/DON

Waiver
Matches

Provider Assessments

Sin Taxes

Property Taxes

Charitable
Contributions

Corporation

Taxes

Tax
Expenditures

Assessments

Community
Benefit

SSB Taxes

Tobacco Taxes

Individual

Corporation

Taxes

Tax
Expenditures

Assessments

Community
Benefit

Sojourner Family
Peace Center

Individual

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

Corporation

Taxes

Tax
Expenditures

Assessments

Community
Benefit

Sojourner Family
Peace Center

Individual

State Charitable
Giving Tax
Credits

Corporation

Taxes

Community Benefit

Sojourner Family
Peace Center

Tax Expenditures

Assessments

Individual

CO Marijuana Tax
School Behavioral
Health

State Charitable
Giving Tax
Credits

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

Corporation

Taxes

Tax Expenditures

Assessments

Sojourner Family
Peace Center

Individual

CO Marijuana Tax
School Behavioral
Health

FL Property Tax
Children's
Services Councils

State Charitable
Giving Tax
Credits

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

Corporation

Taxes

Community Benefit

Sojourner Family Peace Center

MA Determination of Need

Tax Expenditures

Assessments

Individual

CO Marijuana Tax
School Behavioral Health

FL Property Tax
Children's Services Councils

State Charitable Giving Tax Credits

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

Taxes

Tax Expenditures

Assessments

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

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

Corporation

Taxes

Tax Expenditures

Assessments

Community Benefit

Sojourner Family
Peace Center

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 for local community initiatives
 - Workplace wellness
 - Priority health areas established

Corporation

Taxes

Tax Expenditures

Assessments

Community Benefit

Sojourner Family
Peace Center

MA Determination
of Need

Waiver Matches

MA Wellness Trust

Individual

CO Marijuana Tax
School Behavioral
Health

FL Property Tax
Children's Services
Councils

State Charitable
Giving Tax Credits

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