

AMERICAN ACADEMY OF COSMETIC SURGERY'S POSITION ON LEGISLATION TO LEVY A SALES AND USE TAX ON COSMETIC SURGERY PROCEDURES

It has come to the attention of the leadership of the American Academy of Cosmetic Surgery, that the Texas State Legislature has recently proposed a tax on all voluntary aesthetic cosmetic procedures. This proposed legislative action appears to be an easy decision as it would fund changes to the State tax code that estimates a windfall in revenues for the state's treasury. These windfalls have not materialized in other states.

Many may argue that cosmetic surgery is the specialty of the rich, famous and powerful. That those who participate can afford to support such a tax; however, this thinking is not only wrong, but short-sighted. Below the American Academy of Cosmetic Surgery, a professional medical society dedicated to patient safety and education as carefully outlined our reservations to such a program.

What is the American Academy of Cosmetic Surgery?

The American Academy of Cosmetic Surgery is a professional medical society whose members are dedicated to patient safety and physician education in cosmetic surgery. Most members of the AACS are cosmetic surgeons, dermatologic surgeons, general surgeons, obstetricians and gynecologists, ophthalmic surgeons, oral and maxillofacial surgeons, otolaryngologists, or plastic and reconstructive surgeons -- all of whom specialize in cosmetic surgery. AACS is the organization that represents all cosmetic surgeons in the American Medical Association through its seat in the AMA House of Delegates.

How is cosmetic surgery defined? How does it differ from plastic surgery?

Cosmetic surgery is a unique discipline of medicine focused upon enhancing the appearance through surgical and medical techniques. Cosmetic surgery can be performed on all areas of the head, neck and body. Because treated areas function properly but lack aesthetic appeal, cosmetic surgery is elective.

Plastic surgery is defined as a surgical specialty dedicated to the reconstruction of facial and body defects due to birth disorders, trauma, burns and disease. Plastic surgery is intended to correct dysfunctional areas of the body and it is reconstructive in nature.

Why not tax cosmetic surgery? It most-often includes vanity-based procedures?

To assume that all cosmetic surgery procedures are simply for vanity reasons is wrong. For example, a woman may not have been blessed with an ideal nose. In fact, this nose has not only affected her self-esteem, but also personal and professional relationships. She has been shy for the most part of her life, limiting her goals at work and play. To surmise that correcting her nose is just an act of vanity is wrong. By giving her the gift of a new nose, her self-esteem has skyrocketed and hence, her world is blossoming.

Furthermore, such procedures as post-bariatric weight loss surgery are a necessity, not a luxury. If one has gone through the struggle of such dramatic weight loss only to be left with pounds of loose skin is inconceivable. Should they be forced to wear large clothing for the rest of their life? Or struggle with back pain from the pounds of loose skin weighing on their bodies? Again, this is not a cosmetic procedure, this is a necessary procedure. Or the young man with large breasts who feels too uncomfortable to wear a t-shirt or change in the school locker room. These procedures are not vanity based, but need-based. And to presume that simply because an insurance carrier does not cover a procedure that it is taxable is wrong and discriminatory.

If it is not the rich or the vain receiving cosmetic surgery, than who is the consumer?

Cosmetic surgery is not a specialty for only the wealthy or the vain. In fact, according to numerous statistical sources, the median income for those electing to have cosmetic surgery is dropping. Cosmetic surgery is no long for the rich and famous. Furthermore, with the explosion of the number of loan agencies willing to finance cosmetic procedures, more and more of "regular," middle-class folks are electing to receive cosmetic surgery. People are becoming increasingly educated about cosmetic surgery, understanding the benefits as well as the risks and they are electing to look as good as they feel.

Furthermore, a large portion of those being taxed would be the baby-boomer generation. And as this age group continues to age, the more interest will be generated in cosmetic procedures. It is important to note that the age bracket are most likely to vote in elections is the same as those who are electing to have cosmetic procedures.

This would only be affecting plastic surgeons, right? It is only one specialty.

Wrong. Cosmetic surgery is a specialty that catering to a multi-disciplinary approach. As stated about, cosmetic surgery is practiced by many medical professionals, including dermatologic surgeons, otolaryngologists, plastic surgeons, general surgeons and many more.

Other potential problems with this proposition

- Who is going to define what a “cosmetic” procedure is?
- Are only surgical procedures going to be taxed? What about non-surgical procedures such as Botox® injections or chemical peels?
- How is this tax program going to be implemented among medical professionals?
- Why should cosmetic surgeons, be forced for carry this type of tax burden.
- Administering a program through the Department of Revenue could prove to be costly.