

**The Connecticut Society of Plastic and Reconstructive Surgeons**  
**Urges you to**  
**Protect the Patient Physician Relationship**  
**Oppose Taxing Medical Procedures**  
**and Opening up Medical Records to DRS Audit**

Personal medical information contained in a medical record will need to be reviewed to effectively audit physician offices in relation to the Cosmetic Tax. The kinds of details included in a medical record are:

- Results of tests and screenings
- Major illnesses and surgeries, like mental health status and HIV
- A list of medicines, dosages and how long you've taken them
- Any chronic diseases
- Any history of illnesses in your family
- Graphic photographs

**Real CT Casestudy:** A young teenage girl has developed unevenly causing her great emotional distress. Her parents have agreed to cosmetic surgery to create a more normal childhood. Although this surgery will create a more normal appearance, the insurer has declined coverage determining it is a “cosmetic” procedure. Some would see this as a reconstructive procedure—it is a fine line. Do we really want DRS auditors reviewing this chart, looking at before and after photos, to determine if the procedure should have been taxed? When we begin to talk about taxing medical procedures, these are the decisions we must face.

The Finance Committee also heard that many of the new tax proposals will cause the state to lose jobs. The Cosmetic Tax is based on a failed tax policy in New Jersey and we can look to the experience for definitive data , including:

- Procedures declined 52% between 2005-2008.
- It cost the state \$3.39 for every dollar it collected
- Jobs were lost as a direct result of the tax
- The cosmetic surgery tax proponent, Rep. Cryan, has pushed for its repeal citing its failure and lack of due diligence prior to its passage.

**To protect patient confidentiality and preserve the patient-physician relationship, we are asking you to oppose a tax based on a failed New Jersey policy. Please oppose any tax medical procedures.**