

## **CORPORATE PRACTICE OF MEDICINE DOCTRINE 50 STATE SURVEY SUMMARY**

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Many states prohibit what is generally referred to as the "corporate practice of medicine" ("CPOM"). Although they vary from state to state, CPOM prohibitions generally do not allow a business corporation to practice medicine or employ a physician to provide professional medical services. CPOM prohibitions may be found in state statutes or regulations or they may develop from court decisions or state Attorney General Opinions. Oftentimes, CPOM prohibitions include exceptions. A typical exception allows hospitals to employ physicians because hospitals are formed for the specific purpose of treating patients and providing health care services and are themselves licensed entities. Also, most states allow physicians to provide medical services through some form of a professional corporation or service corporation, but generally each shareholder of the corporation must be a licensed physician.

It is important for hospices and palliative care programs to understand their CPOM laws, as it will determine what type of relationship they may have with physicians (i.e., employment versus independent contractor). For example, a hospice or palliative care program that employs, as a W-2 worker, a physician to provide medical services in a state that has a CPOM prohibition may be placing the physician at risk.<sup>1</sup> The following is a fifty-state survey which summarizes the laws, regulations and legal guidance in each state regarding corporate practice.

In reviewing this summary, it is important to note that some states may have CPOM prohibitions that are not enforced. The lack of enforcement could stem from any number of reasons, from policy grounds to lack of funding necessary for effective oversight. In addition, CPOM prohibitions were often adopted by states in a very different era of medical practice, and almost certainly did not contemplate the CPOM prohibition as it would affect hospices and palliative care programs. This survey does not distinguish between states that enforce their CPOM prohibitions versus those that do not. To gather further information regarding your particular state's enforcement (or lack thereof) of any CPOM prohibition, hospices and palliative care programs may wish to contact their state

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<sup>1</sup> Note that in states where employment of physicians is not permitted or is questionable under the CPOM doctrine, hospices and palliative care programs should be able to enter into an independent contractor arrangement with a physician to provide medical direction or other professional medical services.

association to determine whether it has researched CPOM in the state. Programs may also contact the National Hospice and Palliative Care Organization and/or the Center for Advancement of Palliative Care for further guidance.

Please remember that the chart is not legal advice, and it is not meant to replace legal advice. The chart only represents a snapshot, as of September 2006, of the CPOM prohibitions (if any) found in each state. As discussed previously, we have made no attempt to determine how an apparent CPOM prohibition is enforced in each state. As this area of law is complicated and state guidance is often contradictory, we recommend that programs consult with an attorney familiar with any CPOM doctrine in their state. Each state's association may be able to provide a list of attorneys with experience in advising hospices and palliative care programs in these matters.

State	Brief Statement of Law	Summary of Legal Guidance*
Alabama	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.</p>	<p>The state does not prohibit a physician from working for a corporation as long as the corporation does not exercise control over the physician's independent medical judgment. <u>See</u> 2001 Ala. Op. Att'y Gen. 089.</p>
Alaska	<p>State statutes and regulations do not address CPOM.</p>	<p>No additional guidance is available.</p>
Arizona	<p>State statutes and regulations do not address CPOM.</p> <p>Case law appears to prohibit corporations from employing physicians to provide medical services.</p>	<p>A corporation may not practice optometry through employing a licensed optometrist or through any arrangement that subjects the optometrist to the corporation's direction and control. <u>See</u> <i>State ex re. Bd. of Optometry v. Sears, Roebuck &amp; Co.</i>, 427 P.2d 126 (Ariz. 1967).</p> <p>Corporations are not endowed with the necessary moral and intellectual properties for optometry and dentistry. <u>See</u> <i>Funk Jewelry Co. v. State ex rel. La Prade</i>, 50 P.2d 945 (Ariz. 1935).</p>

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Arkansas	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to prohibit corporations from employing physicians.</p>	<p>A limited liability company may be organized for any lawful purpose, including the performance of professional services. However, a limited liability company that will engage in the practice of medicine must register with the Arkansas State Medical Board and comply with the Medical Corporation Act. <u>See</u> Ark. Code. Ann. § 4-32 (2006). (Note: Only licensed physicians may be officers, directors or shareholders of a medical corporation.)</p> <p>A nonphysician-owned corporation may not employ physicians for profit. Three entities may practice medicine: (1) medical corporations if all shareholders and directors are licensed physicians; (2) hospital or medical service corporations; and (3) health maintenance organizations. <u>See</u> 1994 Op. Ark. Att'y Gen. No. 94-204.</p>

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California	State law and case law appear to prohibit corporations from employing physicians to provide medical services, with limited exceptions.	<p>Corporations and other artificial legal entities shall have no professional rights, privileges or powers. <u>See</u> California Business and Professions Code, Section 2400.</p> <p>A private nonprofit university medical school may charge for professional services rendered by licensees who hold academic appointments on the faculty of the university. <u>See</u> California Business and Professions Code, Section 2401.</p> <p>The following entities may charge for professional services rendered by employed licensees: (1) a nonprofit medical research corporation; (2) a narcotic treatment program; and (3) a hospital owned and operated by a health care district. <u>See</u> California Business and Professions Code, Section 2401.</p> <p>Supreme Court of California reaffirmed the state's long-standing prohibition against CPOM. <u>See</u> <i>People v. Cole</i>, 135 P.3d 669, 671 (Cal. 2006).</p>

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Colorado	State statutes appear to prohibit corporations from employing physicians to provide medical services, with limited exceptions.	<p>Corporations shall not practice medicine. <u>See</u> Colo. Rev. Stat. § 12-36-134(1)(g)(7) (2005).</p> <p>It is unprofessional conduct to practice medicine with any corporation other than a professional service corporation. This does not create an exception to the CPOM doctrine. <u>See</u> Colo. Rev. Stat. § 12-36-117(m) (2005).</p> <p>A hospital may employ physicians, although the hospital may not exert control over the employed physician's independent judgment. <u>See</u> Colo. Rev. Stat. § 25-3-103.7.</p>
Connecticut	<p>State statutes and regulations do not address CPOM.</p> <p>Case law indicates that non-licensed individuals may not employ dentists to provide dental services. No similar guidance related to physicians employed by corporations.</p>	A court upheld the suspension of a dentist's license because the dentist worked at a dental laboratory owned by a hygienist; the hygienist's interactions with customers violated the dental practice act. <u>See</u> <i>Obuchowski v. Dental Comm'n</i> , 178 A.2d 537, 541 (Conn. 1962).
Delaware	State statutes and regulations do not address CPOM.	No additional guidance is available.
District of Columbia	State statutes and regulations do not address CPOM.	No additional guidance is available.
Florida	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to prohibit corporations from employing physicians to provide medical services.</p>	A corporation may not practice medicine directly or indirectly by hiring licensed members of a profession to do professional work. <u>See</u> Fla. Op. Att'y Gen. No. 055-71 (Mar. 25, 1955).

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Georgia	<p>State law is unclear with respect to CPOM.</p> <p>Although a statute that prohibited a physician from being employed by a corporation was repealed in 1982, recent case law indicates that a corporation may not employ a physician to provide medical services.</p>	<p>Physicians may be disciplined or refused a license if they knowingly aid an unlicensed person or entity in practicing medicine. <u>See</u> Ga. Code § C24 43-34-37(a)(9) (2005).</p> <p>A court indicated that Ga. Code § 43-34-37 still does not allow a corporation to employ a professional to perform his or her profession on behalf of the corporation. <u>See</u> <i>Clower v. Orthalliance, Inc.</i>, 337 F. Supp. 2d 1322, 1330 (N.D. Ga. 2004).</p>
Hawaii	State statutes and regulations do not address CPOM.	No additional guidance is available.
Idaho	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to prohibit hospitals from employing physicians to provide medical services.</p>	A hospital may not practice medicine or surgery, even though it may own or provide facilities for such activities. There must be a direct relationship between the patient and the medical professional. <u>See</u> Idaho Op. Att'y Gen. (May 26, 1954).
Illinois	<p>State statutes allow a hospital or hospital affiliate corporation to employ physicians to provide medical services.</p> <p>Case law appears to prohibit unlicensed corporations from employing physicians to provide medical services; however, case law allows licensed hospitals to employ physicians because licensed hospitals possess legislative authority to provide medical services.</p>	<p>Licensed hospitals and hospital affiliates may employ licensed physicians if they meet certain requirements. <u>See</u> 210 Ill. Comp. Stat. 85/10.8 (2005).</p> <p>Licensed hospitals may employ physicians and practice medicine. <u>See</u> <i>Berlin v. Sarah Bush Lincoln Health Ctr.</i>, 688 N.E.2d 106, 113 (Ill. 1997).</p> <p>The hospital exception to the prohibition of the CPOM doctrine is very narrow. The court refused to extend it to a non-profit health care institute (not a hospital) that employed a physician. <u>See</u> <i>Carter-Shields, M.D. v. Alton Health Inst.</i>, 777 N.E.2d 948, 958 (Ill. 2002).</p>

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Indiana	State regulations appear to allow certain entities or professionals to employ physicians to provide medical services if they do not direct or control the judgment of the licensed physician.	An employment or other contractual relationship between the following entities and a licensed physician does not constitute the unlawful practice of medicine: (1) a hospital; (2) a physician; (3) a psychiatric hospital; (4) a health maintenance organization; (5) a health facility; (6) a dentist; (7) a registered or licensed practical nurse; (8) a midwife; (9) an optometrist; (10) a podiatrist; (11) a chiropractor; (12) a physical therapist; or (13) a psychologist. <u>See</u> Ind. Code 25-22.5-1-2(c) (2006).
Iowa	State statutes and regulations do not address CPOM.  Modifying an earlier opinion, an Attorney General Opinion appears to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.	After reviewing Iowa case law, the Attorney General determined that the question of whether the employment of a physician violates the CPOM doctrine turns on the degree of dominion or control exercised over the physician and is decided on an individual case basis. <u>See</u> Iowa Op. Att'y Gen. 91-7-1 (July 12, 1991).
Kansas	State statutes and regulations do not address CPOM.  Case law indicates that a corporation may not employ a physician to provide medical services. However, case law also suggests that a hospital may employ physicians to provide medical services because it is a licensed facility subject to regulation and oversight.	Licensed physicians may be employed by licensed hospitals because such contracts do not violate the public health, safety or welfare. Hospitals are licensed healthcare facilities and as such are subject to regulation and oversight. <u>See</u> <i>St. Francis Reg'l Med. Ctr. v. Weiss</i> , 869 P.2d 606, 618 (Kan. 1994).  General corporations may not employ physicians. <u>See</u> <i>Early Detection Ctr. v. Wilson</i> , 811 P.2d 860, 877 (Kan. 1991).

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Kentucky	<p>State statutes and regulations do not address CPOM.</p> <p>A physician licensing board opinion appears to allow a hospital to employ a physician to provide medical services. However, case law adopts a CPOM prohibition.</p>	<p>Courts have adopted the CPOM doctrine. <i>See Kendall v. Beiling</i>, 175 S.W.2d 489 (Ky. 1943); <i>Johnson v. Stumbo</i>, 126 S.W.2d 165 (Ky. 1938).</p> <p>Even though court decisions adopting the CPOM doctrine have not been overturned, the Kentucky Board of Medical Licensure indicates that it is acceptable for physicians to be full-time employees of hospitals. <i>See</i> Kentucky Board of Medical Licensure, Private Opinion Letter, September, 1993.</p> <p>The Kentucky Board of Medical Licensure states that a for-profit corporation may hire a physician. <i>See</i> Kentucky Board of Medical Licensure, February, 1995.</p>
Louisiana	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.</p>	<p>Corporate employment of a physician is not by itself a violation of the Louisiana Medical Practice Act. A physician employment arrangement is lawful if it does not interfere with the physician-patient relationship. <i>See</i> Louisiana State Board of Medical Examiners Statement of Position "Employment of Physician By Corporation Other Than A Professional Medical Corporation", September 24, 1992, reviewed March 21, 2001.</p>
Maine	<p>State statutes and regulations do not address CPOM.</p>	<p>In an opinion of the Maine Board of Licensure in Medicine, the Board stated that each medical license holder is individually responsible for his or her own conduct regardless of any employment relationship. <i>See</i> Opinion of the Board of Licensure in Medicine (Nov. 2, 1992).</p>

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Maryland	<p>State statutes and regulations do not address CPOM.</p> <p>A Maryland Board of Physician Quality Assurance prohibits corporations from employing physicians to provide medical services, with limited exceptions.</p>	<p>The Maryland Board of Physician Quality Assurance states that a corporation may not employ a physician except in the case of: (1) a professional service corporation; (2) a hospital; or (3) a health maintenance organization.</p>
Massachusetts	<p>State statutes and regulations do not address CPOM.</p> <p>Case law appears to prohibit corporations from employing physicians to provide medical services.</p>	<p>The Massachusetts Supreme Court has adopted the CPOM doctrine prohibiting corporate employment of physicians. <u>See</u> <i>McMurdo v. Getter</i>, 10 N.E.2d 139, 142 (Mass. 1937).</p>
Michigan	<p>State law appears to only allow non-profit corporations to employ physicians to provide medical services.</p>	<p>A general business corporation may not practice a learned profession, because the Professional Service Corporation Act and Limited Liability Company Act specifically govern the formation of an entity to practice a learned profession. <u>See</u> Mich. Comp. Laws § 450.1251 (2006).</p> <p>Non-profit corporations (including hospitals) may employ physicians to provide medical services. <u>See</u> MI Op. Att'y Gen. No. 6770 (Sept. 17, 1993).</p>
Minnesota	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to only allow non-profit corporations to employ physicians to provide medical services.</p>	<p>The Attorney General has reinforced the long-standing position that a for-profit corporation may not employ a physician in Minnesota. <u>See</u> MN Op. Att'y Gen. No. 92-B-11 (Oct. 5, 1955).</p>

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Mississippi	<p>State statutes and regulations do not address CPOM.</p> <p>A physician licensing body opinion appears to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.</p>	<p>Mississippi abandoned the CPOM doctrine and now adheres to the position that as long as there is no interference with the physician-patient relationship, then various forms of business relationships with physicians are permissible. <u>See</u> Mississippi State Board of Medical Licensure, "Internal Policy Regarding Corporate Practice of Medicine," revised May 16, 1996, and September 20, 2001.</p>
Missouri	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to allow a corporation to employ a physician to provide medical services.</p>	<p>The Attorney General has stated that it is allowable for a corporation to contract with a licensed physician to furnish medical services. <u>See</u> Mo. Op. Att'y Gen. No. 8 (Mar. 15, 1962).</p>
Montana	<p>State statutes and regulations do not address CPOM.</p>	<p>No additional guidance is available.</p>
Nebraska	<p>State statutes and regulations do not address CPOM.</p> <p>Case law indicates that a corporation employing a physician to provide medical services is not practicing medicine.</p>	<p>A corporation contracting with a physician did not constitute the practice of medicine or violate the law or public policy of Nebraska. <u>See</u> <i>State Electro-Med. Inst. v. Platner</i>, 103 N.W. 1079, 1082 (Neb. 1905).</p>
Nevada	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to only allow non-profit corporations to employ physicians to provide medical services.</p>	<p>The Attorney General has stated that only a professional corporation or association may practice medicine. No general, for-profit corporation may practice medicine. <u>See</u> Nev. Op. Att'y Gen. No. 77-219 (Oct. 3, 1977).</p>
New Hampshire	<p>State statutes and regulations do not address CPOM.</p>	<p>No additional guidance is available.</p>

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New Jersey	State regulations appear to prohibit corporations from employing physicians to provide medical services, with limited exceptions.	<p>A physician may offer health care services as an employee of a general business corporation only in one of the following situations:</p> <ol style="list-style-type: none"> <li>(1) the corporation is licensed by the New Jersey Department of Health as an HMO, hospital, long or short-term care facility, ambulatory care facility or other type of health care facility or health care provider;</li> <li>(2) the corporation is not in the business of offering treatment services but maintains a medical clinic for the purpose of providing first aid;</li> <li>(3) the corporation is a non-profit corporation sponsored by a union, social or religious or fraternal organization providing health care services to members only;</li> <li>(4) the corporation is an accredited educational institution that maintains a medical clinic for services for students and faculty; or</li> <li>(5) the corporation is licensed by the State Department of Insurance as an insurance carrier. <u>See</u> N.J. Admin. Code 13, § 35-6.16(f) (2006).</li> </ol>
New Mexico	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.</p>	Corporations organized and controlled by non-physicians may provide medical services to the public through employed physicians, unless laypeople control medical decisions. <u>See</u> New Mexico Att'y Gen. Op. No. 97-39 (July 30, 1987).

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New York	State laws appear to prohibit corporations from employing physicians to provide medical services, with limited exceptions.	<p>Only a person licensed or otherwise authorized under this article shall practice medicine. <u>See</u> N.Y. Educ. Law § 6522 (2006).</p> <p>A non-profit medical or dental expense indemnity corporation or a hospital service corporation may employ licensed physicians. <u>See</u> N.Y. Educ. Law § 6527 (2006).</p> <p>The use of the word "person" in the physician licensing statute means that a corporation may not practice medicine. Corporations may not employ licensed professionals to practice medicine. <u>See</u> <i>People v. John H. Woodbury Dermatological Inst.</i>, 85 N.E. 697 (N.Y. 1908).</p>
North Carolina	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion prohibits corporations from employing physicians to provide medical services, with limited exceptions.</p>	North Carolina prohibits a private corporation from practicing medicine and from employing physicians. CPOM prohibition does not extend to non-profit or public hospitals. <u>See</u> 33 N.C. Att'y Gen. Rep. 43 (1955).
North Dakota	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Advisory Letter appears to prohibit a non-professional corporation from practicing medicine or employing physicians to provide medical care.</p>	A corporation is not qualified to be licensed to practice medicine. The rule appears to prevent the practice of a learned profession by a non-professional corporation. <u>See</u> N.D. Att'y Gen. Adv. Ltr. (October 23, 1990).

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Ohio	<p>State regulations appear to allow corporations to practice a profession if the corporation does not interfere with the professional's independent judgment.</p> <p>An Attorney General Opinion prohibits corporations from employing physicians to provide medical services.</p>	<p>A corporation can practice a profession, but cannot control the professional clinical judgment exercised by a physician. <u>See</u> Ohio Rev. Code Ann. § 1701 (2005).</p> <p>Attorney General stated that any corporation that charges and collects a fee from patients for medical treatment performed by licensed physicians as employees of the corporation is unlawfully engaged in the practice of medicine. <u>See</u> Ohio Op. Att'y Gen. No. 52-1751 (1952).</p>
Oklahoma	<p>State statutes appear to allow hospitals to employ physicians to practice medicine without being regarded as itself practicing medicine.</p>	<p>A hospital or related institution organized and operated for such purpose may employ one or more persons who are licensed to practice medicine in this state without being regarded as itself practicing medicine. <u>See</u> Okla. St. Ann. tit. 59, § 492 (2005).</p>
Oregon	<p>State statutes and regulations do not address CPOM.</p> <p>An Attorney General Opinion appears to allow hospitals to employ physicians to provide medical services because hospitals are licensed to provide medical services and may therefore employ professionals to provide such services.</p>	<p>It is settled law in Oregon that a corporation cannot practice a profession, except to the extent that "professional corporations" or hospital corporations are authorized to do so. <u>See</u> Op. Or. Att'y. Gen. No. 5689 (1984).</p> <p>Attorney General stated that a hospital corporation may lawfully employ a physical therapist to perform the medical services that he or she is trained and licensed provide, just as it may employ physicians and nurses. <u>See</u> Op. Or. Att'y. Gen. No 7230 (Oct. 28, 1975).</p>

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Pennsylvania	<p>A recently passed state statute appears to allow health care facilities, which includes hospices, to employ physicians to provide medical services.</p> <p>Case law appears to prohibit corporations from employing physicians to provide medical services.</p>	<p>A health care practitioner may practice the healing arts as an employee or independent contractor of a health care facility or health care provider or an affiliate of a health care facility or health care provider established to provide health care. <u>See</u> 35 P.S. § 448.817a (2006).</p> <p>A health care facility is defined as any health care facility providing clinically related health services, including a hospice. <u>See</u> 35 P.S. § 448.103.</p> <p>A court held that a licensed practitioner may not practice among the public as a servant of an unlicensed person or a corporation. <u>See</u> <i>Neill v. Gimbel Bros., Inc.</i>, 199 A. 178, 182 (Pa. 1938).</p>
Rhode Island	State statutes and regulations do not address CPOM.	No additional guidance is available.
South Carolina	<p>State statutes and regulations do not address CPOM.</p> <p>Case law appears to prohibit corporations from employing physicians to provide medical services.</p>	<p>South Carolina has a common law prohibition against the CPOM. <u>See</u> <i>Baird v. Charleston County</i>, 511 S.E.2d 69, 78 (S.C. 1999).</p> <p>A corporation may not engage in the practice of medicine even through licensed employees. <u>See</u> <i>Wadsworth v. McRae Drug Co.</i>, 28 S.E.2d 417, 419 (S.C. 1943).</p>

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State	Brief Statement of Law	Summary of Legal Guidance*
South Dakota	State law appears to prohibit a corporation from practicing medicine through employed physicians if the corporation gains profit from the physician's practice of medicine.	Public policy prohibits corporations from practicing medicine. Nonetheless, a corporation is not practicing medicine when it hires a physician if the corporation does not, in any manner, influence or diminish the physician's independent judgment, or gain profit from the practice of medicine itself. <u>See</u> S.D. Codified Laws Ann. § 36-4-8.1 (2006).
Tennessee	State regulations appear to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.	The practice of medicine by non-professional corporations is allowed if the employment relationship between the physician and the corporation is evidenced by a written contract with a job description and with language that does not restrict the physician from exercising independent medical judgment in diagnosing and treating patients. If so, then the corporation shall not be deemed to be engaged in the practice of medicine. <u>See</u> Tenn. Code Ann. § 63-6-204(c) (2006).
Texas	State statutes and regulations do not address CPOM.  Case law appears to prohibit corporations from employing physicians to provide medical services.	It is a violation of the doctrine for a corporation comprised of lay persons to hire licensed physicians to treat patients and receive fees for these services. <u>See</u> <i>Gupta v. E. Idaho Tumor Institute, Inc.</i> , 140 S.W.3d 747, 752 (Tex. App. 2004).
Utah	State regulations appear to allow a corporation to employ a physician to provide medical services if the corporation does not interfere with the physician's independent medical judgment.	An individual licensed physician may be employed by another person. <u>See</u> Utah Code Ann. § 58-67-802(1)(b) (2006).  Any person who manages and has a financial interest in a licensed physician's professional practice may not substantially interfere with a licensee's practice of medicine. <u>See</u> Utah Code Ann. § 58-67-501(1)(c) (2006).

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Vermont	State statutes and regulations do not address CPOM.	No additional guidance is available.
Virginia	State statutes and regulations do not address CPOM.  An Attorney General Opinion indicates that a corporation may employ a physician to provide medical services.	There is no court decision or statute in Virginia adopting the "corporate practice of medicine" doctrine. <u>See</u> 1992 Va. Op. Att'y. Gen. 147.
Washington	State statutes and regulations do not address CPOM.  Case law appears to prohibit corporations from employing physicians to provide medical services.	Neither a corporation nor any unlicensed person or entity may engage, through licensed employees, in the practice of the learned professions. <u>See</u> <i>Morelli v. Ehsan</i> , 756 P.2d 129, 131 (1988).
West Virginia	State statutes and regulations do not address CPOM.  An Attorney General Opinion appears to prohibit corporations from employing physicians to provide medical services.	A corporation cannot, under any circumstances, employ a licensed physician to practice medicine on its behalf without violating the law. <u>See</u> 46 Op. W. Va. Att'y Gen. 202 (1955).

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Wisconsin	<p>State statutes prohibit corporations from splitting fees with physicians and require that bills for physician services be separate from bills for any other services.</p> <p>An Attorney General Opinion focusing on for-profit corporations states that such corporations may not employ physicians to provide medical services.</p>	<p>Except as authorized under Title 18 or 19, an individual statement or account of charges for physicians services that is being sent to a patient directly must be "distinct and separate from any statement or account by any physician or other person, who has rendered or who may render any medical surgical or any similar service whatsoever, or who has given or may give any medical, surgical or similar advice or assistance to such patient, physician, corporation, or to any other institution or organization of any kind". <u>See Wis. Stat. 448.08(2)</u>.DOUBLE CHECK QUOTE</p> <p>For-profit general business corporations are prohibited from practicing medicine through employed licensed professionals because: (1) state statutes only permit individuals, not corporations, to obtain licenses to practice medicine; (2) medical professionals cannot split fees with a corporation in exchange for referrals; and (3) CPOM raises public policy concerns. <u>See 75 Op. Wis. Att'y Gen 200 (1986)</u>.</p>
Wyoming	State statutes and regulations do not address CPOM.	No additional guidance is available.

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