



American College of
Emergency Physicians®

ADVANCING EMERGENCY CARE 

POLICY STATEMENT

Approved April 2014

Health Care Cost Assignment by Taxes

Revised April 2014 with
current title

Reaffirmed October 2006

Revised July 2000 titled
“Health Promotion Revenues
(‘Sin Taxes’)”

Originally approved April
1993 as a Board Motion
titled “Sin Taxes”

It cannot be denied that there are unhealthy choices, products, and services which create societal costs, including uncompensated health care expenditures. ACEP believes that, to the extent practicable, those health care costs should be primarily offset by funding from those individuals making such choices and using such products and services.