Letter to the Editor

The BoTAX: A Closer Look

As congress searches to fund the proposed plan for $1 trillion for healthcare reform, cosmetic medicine has been thrust into the conversation as a vehicle for generating revenue. This is not the first time such an idea has been proposed. A similar bill that taxed cosmetic procedures was signed into law in New Jersey in 2004. However, it has fallen far short of expectations. Taxing products and services considered self-indulgences is not new. Sin taxes are justified as a penalizing tax on society-permitted ills that are both financially and morally burdensome. Self-indulgent "sinful" behavior is tolerated in the United States despite that it is estimated that 100,000 deaths occur yearly from alcohol-related diseases and 440,000 deaths occur from tobacco-related diseases.[1,2] To justify the impact on society by penalizing and dissuading those that choose these vices makes argumentative sense. However, cosmetic medicine has now been arbitrarily selected to join this group of "sins" based primarily on a misconception from its past.

Prior to hastily including cosmetic medicine within the feast of sins from which to cipher a small amount of revenue, a closer look at this field, its origin, role, and impact on American society is warranted.

One misconception is that those seeking cosmetic medicine are wealthy, self-absorbed, or possibly seeking treatment for a personality disorder. However, a look back reveals the valuable role this field has played and continues to play in society. Cosmetic medicine originated not to beautify the elite, but as a means to allow one to pass into society rid of discriminating characteristics. The first such surgeries were circumcision reversals performed on Hebrews, Phoenicians, and Egyptians under Greek and Roman rule.

Later, cosmetic medicine was used following World War I to allow soldiers surviving facial wounds to reenter society. Post–World War I patients of cosmetic medicine were disfigured and wanted to pass into society without being discriminated. They desired form, function, and assimilation.

Modern cosmetic medicine is famously attributed to German surgeon Jacques Joseph, known for his skills at reconstructing the complex facial wounds of veterans. He translated his skills and knowledge to alter characterizing facial features such as the noses of healthy ethnic individuals who wanted to look more German. However, the goal of this new trade was not perfecting the human form, but making patients happy by allowing them to integrate into society. Following World War II though, cosmetic medicine migrated from a tool of inclusion to a tool of exclusion. Cosmetic medicine became an instrument of the privileged to flaunt their identity and not a vehicle to blend unnoticed into society.

However, today cosmetic medicine is no longer a treatment limited to the elite. Working-class individuals seeking cosmetic improvements entered the market and the demand skyrocketed 162% since 1997.[3] Ninety-percent of those undergoing cosmetic procedures are middle-class households earning under $90,000.[4] As benefits are further established, more want to partake.

Besides a physical improvement patients, anecdotally, after receiving the most popular cosmetic procedures mentioned receiving more favorable treatment. This evidence led to a further study that showed people who received cosmetic procedures are thought to be more attractive, successful at dating, and better athletes.[5] Perhaps the improved treatment is not solely due to a physically improved appearance, but because of an invigorated self-esteem resulting in projection of a more favorable attitude that is reciprocated. A report published in 2006 indicated that cosmetic treatments alleviated symptoms of depression.[6] While this study was small and uncontrolled, it launches an interesting question for further discussion. In a double-blind, placebo-controlled study, patients receiving a cosmetic neuromodulator treatment showed an improved quality of life at 2 weeks and up to 3 months after treatment.[7] It is easy to speculate that those who feel better about the way they look experience improved self-esteem, act more confidently, and remit a better quality of life. As we begin to study and objectively quantify the benefits of cosmetic medicine to the individual, what is considered cosmetic becomes increasingly blurred.

Yes, cosmetic procedures can reduce wrinkles but they also provide facial symmetry to stroke victims, reduce migraine headaches, and prevent excessive sweating. Once the theme of science fiction movies, facial transplants are now a reality. Breast implants have the potential to restore femininity for the 1 in 26 women who will undergo mastectomies as a result of cancer.[8] Does a 50-year-old postmenopausal breast cancer survivor need her breast? No, but certainly it is a critical quality of life and cosmetic issue. Will this be subjected to a cosmetic tax? Where do we draw the line between what is

and is not cosmetic? What about the 57% of women suffering from balding[9] or the 1.1 million people infected with human immunodeficiency virus experiencing facial wasting?[10] These patients undergo treatments to alleviate the cosmetic effects of these conditions, none of which are medically necessary for survival, but all of which have a cosmetic and quality-of-life issue.

If doctors, in an attempt to protect their patients, do not collect the tax according to the letter of the law and are subject to an audit, will patients' records be subpoenaed and exposed to the public? Will privacy laws prevail or will Americans tolerate compromise of individual freedoms in the name of a cosmetic tax?

Cosmetic medicine is a field providing improvement in issues of quality of life for many Americans. It is intuitive to assume that one who enjoys a better quality of life contributes more positively to society. Unlike other sins that can be erosive to society, scientific evidence indicates cosmetic medicine can provide value and strength to society.

At a time when taxing cosmetic procedures is being debated, we need to objectively examine the effects it has on the individual and society. Cosmetic medicine is not a field devoted to stretched faces and enlarged breasts. Rather, it is a field of medicine that is developing products and services that make individuals feel better about themselves.

Conventional wisdom likes to brand cosmetic physicians as purveyors of beauty and this could not be further from the truth. Our research and scope of medicine is targeted toward making individuals feel better about themselves with safe and effective treatment options. Cosmetic medicine allows traumatized victims, whether congenitally, physically, or emotionally, a path for returning to society and being productive. It gives all classes additional tools to obtain an improved quality of life. The bureaucratic difficulties of instituting the tax, compromise of personal freedom, and disproportionate targeting of the middle class propose an arbitrarily suggested misguided tax. Encourage Americans to invest in themselves; do not dissuade it.

Steven H. Dayan, MD
Chicago, Illinois

John P. Arkins, BS
Chicago, Illinois

Dr. Dayan is a consultant for and has received research support from Allergan, Inc; BioForm Medical; Coapt Systems, Inc; Contura International A/S; Medicis Pharmaceutical Corporation; and Ortho Dermatologics division of Ortho-McNeil-Janssen Pharmaceuticals, Inc.

Mr. Arkins reports no conflict of interest.

REFERENCES

1. The Marin Institute. Health care costs of alcohol. http://www.marininstitute.org/alcohol_policy/health_care_costs.htm. Accessed December 23, 2009.
2. American Cancer Society. Cigrette smoking. http://www.cancer.org/docroot/PED/content/PED_10_2X_Cigarette_Smoking_and_Cancer.asp. Accessed December 23, 2009.
3. 2009 Report of the 2008 statistics: national clearinghouse of plastic surgery statistics. American Society of Plastic Surgeons Web site. http://www.plasticsurgery.org/Media/stats/2008-US-cosmetic-reconstructive-plastic-surgery-minimally-invasive-statistics.pdf. Accessed December 22, 2009.
4. 2005 ASPS survey. American Society of Plastic Surgeons Web site. www.surgery.org/media/news-releases/plastic-surgeons-respond-to-proposed-cosmetic-surgery-tax. Accessed November 30, 2009.
5. Dayan SH, Lieberman ED, Thakkar NN, et al. Botulinum toxin A can positively impact fist impression. *Dermatol Surg*. 2008;34(suppl 1):S40-S47.
6. Finzi E, Wasserman E. Treatment of depression with botulinum toxin A: a case series. *Dermatol Surg*. 2006;32:645-649.
7. Data on file. Dayan SH. The effects of botulinum toxin type A on quality of life and self-esteem. 2009.
8. Morrow M, Jagsi R, Alderman AK, et al. Surgeon recommendations and receipt of mastectomy for treatment of breast cancer. *JAMA*. 2009;302:1551.
9. Gan DC, Sinclair RD. Prevalence of male and female pattern hair loss in Maryborough. *J Investig Dermatol Symp Proc*. 2005;10:184-189.
10. Centers for Disease Control and Prevention (CDC). HIV prevalence estimates—United States, 2006. *MMWR Morb Mortal Wkly Rep*. 2008;57:1073-1076.