

Provider tax language for HW&M

Sec. 1. AMBULANCE AGENCY ASSESSMENT; SUNSET

33 V.S.A. § 1959 (ambulance agency assessment) is repealed on July 1, 2025.

Sec. 2. AGENCY OF HUMAN SERVICES; PROVIDER TAXES; REPORT

(a) On or before January 15, 2024, the Agency of Human Services shall report to the House Committees on Health Care and on Ways and Means and the Senate Committees on Health and Welfare and on Finance regarding health care-related tax issues, including:

(1) the types of health care-related taxes allowed under 42 C.F.R. Part 433, Subpart B, that Vermont does not currently levy;

(2) which other states levy each of the health care-related taxes identified pursuant to subdivision (1) of this subsection; and

(3) for each of the health care-related taxes identified pursuant to subdivision (1) of this subsection:

(A) the amount of estimated revenue that would be generated if Vermont enacted the tax at various rates, all of which shall be at or below the safe harbor threshold specified in 42 C.F.R. § 433.68(f)(3)(i)(A);

(B) an analysis of the Vermont providers who would be subject to the tax;

(C) mechanisms for collecting the tax; and

(D) other policy and implementation considerations in imposing the tax.

(b) The sum of \$100,000.00 is appropriated from the General Fund to the Agency of Human Services in fiscal year 2024 for the report required by subsection (a) of this section.