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H.420

Introduced by Representatives Keenan of St. Albans City and Branagan of  
Georgia

Referred to Committee on

Date:

Subject: Taxation; provider taxes; home health agencies

Statement of purpose of bill as introduced: This bill proposes to limit the  
annual assessment for each home health agency to six percent of net patient  
revenue.

An act relating to the annual assessment for home health agencies

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 33 V.S.A. § 1955a(a) is amended to read:

(a) Beginning October 1, 2011, each home health agency's assessment  
shall be 19.30 percent of its net operating revenues from core home health care  
services, excluding revenues for services provided under Title XVIII of the  
federal Social Security Act; provided, however, that each home health  
agency's annual assessment shall be limited to no more than six percent of its  
annual net patient revenue. The amount of the tax shall be determined by the  
~~commissioner~~ Commissioner based on the home health agency's most recent  
audited financial statements at the time of submission, a copy of which shall be

1 provided on or before December 1 of each year to the ~~department~~ Department.

2 For providers who begin operations as a home health agency after January 1,

3 2005, the tax shall be assessed as follows:

4 \* \* \*

5 Sec. 2. EFFECTIVE DATE

6 This act shall take effect retroactively on January 1, 2013 and apply to

7 taxable year 2013 and forward.