

H. 873

An act relating to making miscellaneous tax changes

Amendment to be offered by Rep. Olsen of Londonderry to H. 873

First: By adding three new sections to be Secs. 26a–26c to read as follows:

Sec. 26a. 33 V.S.A. § 1951 is amended to read:

§ 1951. DEFINITIONS

As used in this subchapter:

* * *

(15) “Ambulance agency” means an ambulance agency licensed pursuant to 18 V.S.A. chapter 17.

Sec. 26b. 33 V.S.A. § 1959 is added to read:

§ 1959. AMBULANCE AGENCY ASSESSMENT

(a) The annual assessment for each ambulance agency shall be 3.3 percent of the ambulance agency’s annual net patient revenues for services delivered to patients in Vermont during the most recent annual fiscal period. The Department shall determine the appropriate fiscal period as necessary to ensure compliance with federal law. Beginning June 30, 2017, ambulance agencies shall remit the assessment amount to the Department annually by June 30.

(b) The Department shall provide written notification of the assessment amount to each ambulance agency. The assessment amount determined shall be considered final unless the agency requests reconsideration. Requests for reconsideration shall be subject to the provisions of section 1958 of this title.

(c) Each ambulance agency shall remit its assessment to the Department according to a schedule adopted by the Commissioner. The Commissioner may permit variations in the schedule of payment as deemed necessary.

(d) Any ambulance agency that fails to make a payment to the Department on or before the specified schedule, or under any schedule of delayed payments established by the Commissioner, shall be assessed not more than \$1,000.00. The Commissioner may waive the late-payment assessment provided in this subsection for good cause shown by the ambulance agency.

Sec. 26c. AMBULANCE PROVIDER TAX; INTENT

In establishing a provider tax on ambulance agencies, it is the intent of the General Assembly to increase Medicaid reimbursement rates to these providers while ensuring full compliance with 42 C.F.R. 433.68.

Second: In Sec. 33, effective dates, in subdivision (2), preceding “27 (fuel gross receipts tax)”, by inserting 26a–26c (ambulance provider tax).

Amendment to be offered by Reps. Eastman of Orwell, Browning of Arlington, Greshin of Warren, and Olsen of Londonderry to H. 873

That the bill be amended by adding a new section to be Sec. 25a to read as follows:

Sec. 25a. 21 V.S.A. § 2002 is amended to read:

§ 2002. DEFINITIONS

As used in this chapter:

(1) “Employee” means ~~an individual~~ a Vermont resident over the age of majority employed full-time or part-time by an employer to perform services in this State.

* * *

(5) “Uncovered employee” means:

(A) an employee ~~of who works~~ for an employer ~~who~~ that does not offer to pay any part of the cost of health care coverage for its employees and who:

(i) is enrolled in Medicaid;

(ii) has no other health care coverage under either a private or public plan except Medicaid; or

(iii) has purchased non-employer sponsored health insurance coverage through the Vermont Health Benefit Exchange;

(B) an employee who is not eligible for health care coverage offered by an employer to any other employees and who:

(i) is enrolled in Medicaid;

(ii) has no other health care coverage under either a private or public plan except Medicaid; or

(iii) has purchased non-employer sponsored health insurance coverage through the Vermont Health Benefit Exchange; or

(C) an employee who is offered and is eligible for coverage by the employer but elects not to accept the coverage and who:

(i) is enrolled in Medicaid;

(ii) has no other health care coverage under either a private or public plan except Medicaid; or

(iii) has purchased non-employer sponsored health insurance coverage ~~as an individual~~ through the Vermont Health Benefit Exchange.

* * *

(7) “Vermont resident” means an individual domiciled in Vermont as evidenced by an intent to maintain a principal dwelling place in Vermont indefinitely and to return to Vermont if temporarily absent, coupled with an act or acts consistent with that intent.