

H.873: Home health provider tax - Senate proposal #1

Sec. 32. 33 V.S.A. § 1955a is amended to read:

§ 1955a. HOME HEALTH AGENCY ASSESSMENT

(a) ~~Beginning October 1, 2011, each~~ 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~~ 3.63 percent of its annual net patient revenue. The amount of the tax shall be determined by the Commissioner based on the home health agency's most recent audited financial statements at the time of submission, a copy of which shall be provided on or before May 1 of each year to the Department. For providers who begin operations as a home health agency after January 1, 2005, the tax shall be assessed as follows:

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EFFECTIVE DATE for Sec. 32 (home health provider tax) needs to be July 1, 2016.

Sec. 33. HOME HEALTH AGENCY ASSESSMENT WORKING GROUP;
REPORT

(a) It is the intent of the General Assembly to ensure that the home health agency assessment imposed pursuant to 33 V.S.A. § 1955a provides a sustainable funding source for home health agencies, to the extent permitted under federal law, while conforming to Vermont's health care system goals.

(b) The Department of Vermont Health Access shall convene a working group comprising nonprofit and for-profit home health agencies and other interested stakeholders to determine whether the home health agency assessment as amended in Sec. 32 of this act represents the most appropriate and equitable model for the assessment, or whether additional changes to the methodology are needed.

(c) On or before December 15, 2016, the Department shall provide the results of the working group's meetings and any recommendations for rulemaking and statutory modifications to the Health Reform Oversight Committee, the House Committees on Health Care and on Ways and Means, and the Senate Committees on Health and Welfare and on Finance.