

1 TO THE HOUSE OF REPRESENTATIVES:

2 The Committee on Ways and Means to which was referred House Bill No.
3 386 entitled “An act relating to home health agency provider taxes”
4 respectfully reports that it has considered the same and recommends that the
5 bill be amended by striking out all after the enacting clause and inserting in
6 lieu thereof the following:

7 Sec. 1. 33 V.S.A. § 1951 is amended to read:

8 § 1951. DEFINITIONS

9 As used in this subchapter:

10 (1) “Assessment” means a tax levied on a health care provider pursuant
11 to this chapter.

12 (2)(A) “Core home health ~~care~~ and hospice services” means:

13 (i) those medically necessary, intermittent, skilled ~~nursing, home~~
14 ~~health aide, therapeutic, and personal care attendant services, provided~~
15 ~~exclusively in the home by home health agencies. Core home health services~~
16 ~~do not include private duty nursing, hospice, homemaker, or physician~~
17 ~~services, or services provided under early periodic screening, diagnosis, and~~
18 ~~treatment (EPSDT), traumatic brain injury (TBI), high technology programs,~~
19 ~~or services provided by a home for persons who are terminally ill as defined in~~
20 ~~subdivision 7102(3) of this title~~ home health services provided by Medicare-

1 certified home health agencies that are covered under Title XVIII (Medicare)
2 or XIX (Medicaid) of the Social Security Act;

3 (ii) services covered under the adult and pediatric High
4 Technology Home Care programs;

5 (iii) personal care, respite care, and companion care services
6 provided through the Choices for Care program contained within Vermont’s
7 Global Commitment to Health Section 1115 demonstration;

8 (iv) hospice services; and

9 (v) home health and hospice services covered under a health
10 insurance or other health benefit plan offered by a health insurer, as defined in
11 18 V.S.A. § 9402.

12 (B) The term “core home health and hospice services” shall not
13 include any other service provided by a home health agency, including:

14 (i) private duty nursing;

15 (ii) case management services;

16 (iii) homemaker services;

17 (iv) the Flexible Choices or Assistive Devices options under the
18 Choices for Care program contained within Vermont’s Global Commitment to
19 Health Section 1115 demonstration;

20 (v) adult day services;

21 (vi) group-directed attendant care services;

1 Sec. 2. 33 V.S.A. § 1955a is amended to read:

2 § 1955a. HOME HEALTH AGENCY ASSESSMENT

3 (a)(1) ~~Beginning October 1, 2011, each~~ Each home health agency's
4 assessment shall be ~~19.30~~ 4.17 percent of its net ~~operating patient~~ patient revenues
5 from core home health care and hospice services, ~~excluding revenues for~~
6 ~~services provided under Title XVIII of the federal Social Security Act;~~
7 ~~provided, however, that each home health agency's annual assessment shall be~~
8 ~~limited to no more than six percent of its annual net patient revenue~~ provided
9 exclusively in Vermont.

10 (2) The amount of the tax shall be determined by the Commissioner
11 based on the home health agency's most recent audited financial statements at
12 the time of submission, a copy of which shall be provided on or before May 1
13 of each year to the Department.

14 (3) For providers who begin operations as a home health agency after
15 January 1, 2005, the tax shall be assessed as follows:

16 ~~(4)~~(A) Until such time as the home health agency submits audited
17 financial statements for its first full year of operation as a home health agency,
18 the Commissioner, in consultation with the home health agency, shall annually
19 estimate the amount of tax payable and shall prescribe a schedule for interim
20 payments.

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(Committee vote: _____)

Representative _____

FOR THE COMMITTEE