

Rep. Young - Home health agency provider tax language

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

§ 1951. DEFINITIONS

As used in this subchapter:

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

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

(i) ~~those medically necessary, intermittent, skilled nursing, home health aide, therapeutic, and personal care attendant services, provided exclusively in the home by home health agencies. Core home health services do not include private duty nursing, hospice, homemaker, or physician services, or services provided under early periodic screening, diagnosis, and treatment (EPSDT), traumatic brain injury (TBI), high technology programs, or services provided by a home for persons who are terminally ill as defined in subdivision 7102(3) of this title~~ home health services provided by Medicare-certified home health agencies that are covered under Title XVIII (Medicare) or XIX (Medicaid) of the Social Security Act;

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

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

(iv) hospice services; and

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

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

(i) private duty nursing;

(ii) case management services;

(iii) homemaker services;

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

(v) adult day services;

(vi) group-directed attendant care services;

(vii) primary care services;

(viii) nursing home room and board when a hospice patient is in a nursing home;

(ix) health clinics, including occupational health, travel, and flu clinics;

(x) services provided to children under the early and periodic screening, diagnostic, and treatment Medicaid benefit;

(xi) services provided pursuant to the Money Follows the Person demonstration project;

(xii) services provided pursuant to the Traumatic Brain Injury Program; or

(xiii) maternal-child wellness services, including services provided through the Nurse Family Partnership program.

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(10) “Net ~~operating~~ patient revenues” means a provider’s gross charges less any deductions for bad debts, charity care, contractual allowances, and other payer discounts as reported on its audited financial statement.

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

§ 1955a. HOME HEALTH AGENCY ASSESSMENT

(a)(1) ~~Beginning October 1, 2011, each~~ Each home health agency’s assessment shall be ~~19.30~~ 4.17 percent of its net ~~operating~~ patient revenues from core home health care and hospice 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 provided exclusively in Vermont.

(2) 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.

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

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

(2)(B) At such time as the full-year audited financial statement is filed, the final assessment shall be determined, and the home health agency shall pay any underpayment or the Department shall refund any overpayment. The assessment for the State fiscal year in which a provider commences operations as a home health agency shall be prorated for the proportion of the State fiscal year in which the new home health agency was in operation.

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Sec. C. 2016 Acts and Resolves No. 134, Sec. 32 is amended to read:

Sec. 32. HOME HEALTH AGENCY ASSESSMENT FOR FISCAL
~~YEARS YEAR 2017 AND 2018~~

Notwithstanding any provision of 33 V.S.A. § 1955a(a) to the contrary, for fiscal ~~years year 2017 and 2018~~ only, the amount of the home health agency assessment under 33 V.S.A. § 1955a for each home health agency shall be 3.63 percent of its annual net patient revenue.

Sec. D. REPEAL

33 V.S.A. § 1955a is repealed on July 1, 2019.

Sec. **E**. EFFECTIVE DATE

Secs. **A** and **B** (home health agency provider tax), **C** (FY 2017 tax rate), and **D** (repeal of home health agency provider tax) shall take effect on July 1, 2017.