- 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:

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- 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 eare 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

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	<u>18 V.S.A. § 9402.</u>	
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	(vii) primary care services;	
2	(viii) nursing home room and board when a hospice patient is in a	
3	nursing home;	
4	(ix) health clinics, including occupational health, travel, and flu	
5	clinics;	
6	(x) services provided to children under the early and periodic	
7	screening, diagnostic, and treatment Medicaid benefit;	
8	(xi) services provided pursuant to the Money Follows the Person	
9	demonstration project;	
10	(xii) services provided pursuant to the Traumatic Brain Injury	
11	Program; or	
12	(xiii) maternal-child wellness services, including services	
13	provided through the Nurse Family Partnership program.	
14	* * *	
15	(10) "Net operating patient revenues" means a provider's gross charges	
16	less any deductions for bad debts, charity care, contractual allowances, and	
17	other payer discounts as reported on its audited financial statement.	
18	* * *	

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 revenues	
5	from core home health eare 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	(1)(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.	

1	(2)(B) At such time as the full-year audited financial statement is filed,	
2	the final assessment shall be determined, and the home health agency shall pay	
3	any underpayment or the Department shall refund any overpayment. The	
4	assessment for the State fiscal year in which a provider commences operations	
5	as a home health agency shall be prorated for the proportion of the State fiscal	
6	year in which the new home health agency was in operation.	
7	* * *	
8	Sec. 3. 2016 Acts and Resolves No. 134, Sec. 32 is amended to read:	
9	Sec. 32. HOME HEALTH AGENCY ASSESSMENT FOR FISCAL	
10	<u>YEARS YEAR</u> 2017 AND 2018	
11	Notwithstanding any provision of 33 V.S.A. § 1955a(a) to the contrary, for	
12	fiscal years year 2017 and 2018 only, the amount of the home health agency	
13	assessment under 33 V.S.A. § 1955a for each home health agency shall be 3.63	
14	percent of its annual net patient revenue.	
15	Sec. 4. REPEAL	
16	33 V.S.A. § 1955a is repealed on July 1, 2019.	
17	Sec. 5. EFFECTIVE DATE	
18	This act shall take effect on July 1, 2017.	
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5	(Committee vote:)	
6		
7		Representative
8		FOR THE COMMITTEE