

Medicaid Provider Tax Query, June 2012

(Information transferred from February 2011 query is shaded and in red)

State	Source	Hospitals	Amount Raised for State Medicaid Program
Alabama	Danne Howard, Senior Vice President for Government Relations	5.14% NPR-current rate effective through Alabama's FY2013	\$229 million annually
Alaska	Karen Perdue, President/CEO	No provider tax	
Arizona	Debbie Johnston, Vice President, Advocacy; Jim Haynes, Senior Vice President	No hospital provider tax.	
Arkansas	Bo Ryall, President/CEO	1.5%	The tax raises \$60 million and the net benefit for Arkansas hospitals is \$140 million.
California	Anne McLeod, Senior Vice President, Health Policy	5.5%	\$2.9 billion annually
Colorado	Tom Nash, Vice President of Financial Policy	Combined percentage of 3.98% (5.98 on IP fee/.88 on OP fee)	\$632 (of \$1.282 billion--some goes to state indigent care program)
Connecticut	Stephen Frayne, Senior Vice President, Health Policy	Inpatient rate=5.5%; Outpatient rate=3.83%	Tax paid=\$349 million
Delaware	Wayne Smith, President/CEO	Delaware has no provider taxes.	
D.C.	Stephanie Jones	No hospital tax	
Florida	Paul Belcher, Senior Vice President	1.5% for Inpatient; 1% for Outpatient	\$480 million annually
Georgia	Robert Bolden, Vice President of Data Services	The tax rate is 1.45% of net patient revenue for acute care hospitals. The tax rate is 1.40% if the hospital is designated as a trauma center. CAHs and psychiatric hospitals are exempt from the tax.	Approximately \$235 million
Hawaii	George Greene, President/CEO	Inpatient hospital fee is 2.471 per cent of net inpatient hospital service revenue. The outpatient hospital fee is three per cent of net outpatient hospital service revenue.	\$77 million (\$42 million is the initial assessment; sends \$77 million back to the hospitals)
Idaho	Steve Millard, President	Approximately .75%(3/4%) to 1%.	\$8.5-\$10 million; all of the federal match goes to the hospitals
Illinois	Jo Ann Spoor Director, Finance	Inpatient tax FY2012 is 4.6% and FY2013 will be 4.3%. The outpatient tax for FY2013 will be 2.01%. Both taxes sunset December 31, 2014.	Inpatient Tax is \$900 million. Proposed outpatient tax is \$290 million.
Indiana	Brian Tabor, Vice President, Government Relations	It was approved this May retroactive to July 1, 2011 and is being implemented right now. Approx. 6% on inpatient and 1% on outpatient	Approximately \$866 M for SFY 2012
Iowa	Greg Boattenhamer, Senior Vice President, Government Relations & Advocacy	Implemented for a three-year period FY 2011 - FY 2013 Tax rate is 1.26% of non-Medicare hospital net patient revenue based on FY 2008 Medicare cost report	Net revenue to state calculated at \$37 million over the original three years of the proposal
Kansas	Chad Austin	We are 1.83% of net inpatient revenue based on 2001. Legislation was recently passes that changes the base year to 2010 and bring in additional revenue.	Legislation was recently passes that changes the base year to 2010 and bring in additional revenue.
Kentucky	Nancy Galvagni, Senior Vice President	2.5%	\$610 million
Louisiana	John Matessino, President/CEO; Clark Cossee, General Counsel; Kevin Bridwell	Louisiana currently has no provider tax. However, the state does have a supplemental payment program to take advantage of UPL very similar to the one in Texas.	
Maine	Steven Michaud, President/CEO; Jeffrey Austin	Rate is 2.23% of 2008 revenue. Revenue year and rate are fixed in statute	\$80 million gross to state; \$60 million returned to hospitals
	Jeffrey Austin, Vice President of Government Affairs and Communications		\$80 million
Maryland	Mike Robbins, Vice President	5.3% of total net revenues; 4.1% of this amount is used to fund Medicaid program	\$578 million
Massachusetts	Daniel McHale, Senior Director, State Government Finance and Policy	0.8%	\$160 million

Medicaid Provider Tax Query, June 2012

(Information transferred from February 2011 query is shaded and in red)

State	Source	Hospitals	Amount Raised for State Medicaid Program
Michigan	Marilyn Litka-Klein, Vice President of Health Finance	5.0%	Overall, tax funded payments to hospitals (including both tax and federal match) are \$1.4 billion. In addition, the state retains \$227 million of the tax assessed, and with the federal match of \$332 million, generates \$559 million that the state uses for Medicaid services.
Minnesota	Joe Schindler, Vice President, Finance	2% "provider tax" imposed on net revenues less Medicare revenue to support MinnesotaCare program. Aso, 1.56% surcharge imposed <u>only on hospitals</u> on all revenue less Medicare and bad debt.	\$183 million for MNCare program; Surcharge=\$133 million for Medicaid
Mississippi	Gwen Combs	3.36% for FY 2012	Total Tax=\$244 million; \$92 million for Medicaid program in general. Rest funds state match on DSH, UPL and Medicare cross-over claims for hospitals
Missouri	Daniel Landon, Senior Vice President	5.95% through June 2013	\$1.047 billion
Montana	Bob Olson, Vice President	\$50 per bed day: 1-1.25% of net revenue	\$21.2 million out of \$62.6 million distributed to hospitals based on Medicaid utilization.
Nebraska	David Burd, Vice President for Finance	No provider tax	
Nevada	Dwight Hansen, Director of Financial Services	No hospital tax	
New Hampshire	Paula Minnehan, V.P., Finance and Rural Hospitals	5.5%	Approximately \$160 million dollars a year, of which half goes into the state general fund and the remaining goes to fund the Medicaid program (and is matched with federal funds).
New Jersey	Betsy Ryan, President & CEO	0.53% (.0053) of all hospital "gross receipts"	Raises \$100 million annually. First \$40 million goes to FQHCs; \$60 million to hospitals to partially pay for hospital charity care.
New Mexico	Jeff Dye, President/CEO	No tax in New Mexico	
New York	Elizabeth Wynn, Greater New York Hospital Association	5.5%	\$3 billion
	Bob McLeod, Vice President of Health Information, HANYS		
North Carolina	Millie Harding, Senior Vice President	Just implemented for first time recently for last 9 months of FY 2011. Approximately 1% of total hospital costs for FY 2011.	Assessment used to draw down approximately \$335 million in federal funds for that nine month period
North Dakota	Tom Blasl, Vice President	North Dakota does not have any provider taxes	
Ohio	Ryan Biles, Vice Ppresident Fiscal Policy	The DSH tax is a two-tiered tax on hospital expenses of approximately 1%. The other tax excludes Medicare expenses and taxes remaining hospital expenses at 2.57%. Weighed against on total net patient revenue, <b>the two hospital assessments equate to a tax of roughly 2.1%.</b>	The DSH tax is ~\$200 million and raises a total of \$560 million. The other hospital tax is \$467 million and <b>raises a total of \$1.29 billion for the Medicaid program.</b> About \$700 million of that amount is used to fund supplemental Medicaid payments for hospitals and the remainder is left to help fund the Medicaid program.
Oklahoma	Craig Jones, President/CEO; Patti Davis, Executive Vice President	Yes; 2.5% of annual net patient revenue	\$152 million to generat \$269 million in federal match
Oregon	Andi Easton, Viice President	Our rate is on a sliding scale, but currently at 4.32% 3	\$350-\$400 million

Medicaid Provider Tax Query, June 2012

(Information transferred from February 2011 query is shaded and in red)

State	Source	Hospitals	Amount Raised for State Medicaid Program
Pennsylvania	Robert Greenwood, Vice President, Health Care Finance and Insurance	Both state and county of Philadelphia have hospital assessments. PA=1.69%; Phila Co Hospital Tax=.38. PA Total Effective rate=2.07	\$592 million from the state tax; \$131 million from County Tax=\$723 million
Rhode Island	Mike Souza, Senior Vice President	5.35% of net patient revenue.	DSH payment of \$128M and UPL payment of \$12M to hospitals
South Carolina	Barney Osborne, Vice President, Finance and Reimbursement	3.3%	\$264 million
South Dakota	Dave Hewett, President/CEO	No hospital tax	
Tennessee	Craig Becker, President/CEO; David McClure, Senior Vice President of Finance	4.5%	\$450 million of total \$1.3 billion Medicaid budget
Texas	John Berta, Senior Director, Policy Analysis	No hospital tax.	
Utah	Dave Gessel, Senior Vice President; Scott Horne, Manager of Health Policy	2.0%	\$150 million combined federal and state dollars
Vermont	Bea Grause, President/CEO	6.0%	Approx. \$115 million
Virginia	Larry Sartoris, President/CEO	No hospital tax	
Washington	Andrew Busz, Director, Health Care Policy	slightly >1%	Approx. \$226 million
West Virginia	Carol Haugen, Vice President, Financial Policy	The hospital <u>average</u> tax rate is 3.1%. We have two separate rates 3.38% for PPS providers and 2.5% for all other hospital providers.	Appox \$130 million
Wisconsin	Eric Borgerding, Senior Vice President	1.7% of gross revenue (estimate 3.3% of net revenue)	\$415 million
Wyoming	Dan Perdue, President/CEO	No hospital tax	