

**HB324 ENROLLED**



1 HB324  
2 YSYC6N2-2  
3 By Representatives Reynolds, Blackshear, Whitt, Lomax, Woods,  
4 Shaver, Wilcox, Kirkland, Stringer, Smith, Rehm, Marques,  
5 Sorrells, Robertson, Hammett, Underwood  
6 RFD: Ways and Means General Fund  
7 First Read: 19-Mar-24



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1 Enrolled, An Act,

2 Relating to emergency medical transport providers; to  
3 amend Sections 40-26B-91, 40-26B-94, 40-26B-95, and 40-26B-99,  
4 Code of Alabama 1975, to extend the assessment on emergency  
5 medical providers through the fiscal quarter starting July 1,  
6 2025.

7 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

8 Section 1. Sections 40-26B-91, 40-26B-94, 40-26B-95,  
9 and 40-26B-99, Code of Alabama 1975, are amended as follows:

10 "§40-26B-91

11 To provide further for the availability of indigent  
12 health care, the operation of the Medicaid Program, and the  
13 maintenance and expansion of emergency medical transport  
14 services:

15 (1) Commencing no later than the fiscal quarter  
16 starting April 1, 2023, and through and including the fiscal  
17 quarter starting July 1, ~~2024~~2025, an assessment is imposed on  
18 each emergency medical transport provider based on emergency  
19 medical transports. The quarterly assessment for each  
20 emergency medical transport provider shall be calculated based  
21 on the product of the assessment rate and the total number of  
22 emergency medical transports rendered by the emergency medical  
23 transport provider from the previous fiscal quarter.

24 (2) In consultation with the Alabama Medicaid Agency,  
25 the department shall calculate the assessment rate by  
26 multiplying the projected total gross receipts for all  
27 emergency medical transport providers for a fiscal year by 5.3  
28 percent, which resulting product shall be divided by the



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29 projected total annual emergency medical transports by all  
30 emergency medical transport providers for the fiscal year,  
31 subject to subsection (b) of Section 40-26B-98. In no case  
32 shall the proportion of assessments collected under this  
33 article divided by total gross receipts, expressed as a  
34 percentage, exceed half a percent less than the maximum  
35 percentage of the annual aggregate net patient revenue for  
36 emergency medical transport providers that is prescribed  
37 pursuant to federal law and regulations.

38 (3) The assessment imposed by this article is in  
39 addition to all other taxes and assessments of any kind now  
40 imposed by law."

41 "§40-26B-94

42 (a) Commencing no later than the fiscal quarter  
43 starting April 1, 2023, and through and including the fiscal  
44 quarter starting July 1, ~~2024~~2025, on or before the 15th day  
45 after the close of each fiscal quarter, every emergency  
46 medical transport provider shall file with the department a  
47 statement under penalty of perjury on forms prescribed by the  
48 department, showing the total number of emergency medical  
49 transports, the total amount of gross receipts for the subject  
50 fiscal quarter, and other reasonable and necessary information  
51 as the department, after consultation with the Alabama  
52 Medicaid Agency and adoption of appropriate rules, may require  
53 for the proper enforcement of the provisions of this article.

54 (b) It shall be the duty of each emergency medical  
55 transport provider to keep and preserve suitable books and  
56 records as may be necessary to determine the amount of



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57 assessments for which it is liable under the provisions of  
58 this article. The books and records shall be kept and  
59 preserved for a period of not less than three years, and all  
60 such books and records shall be open for examination during  
61 business hours by the department or its duly authorized  
62 agents.

63 (c) All information secured pursuant to this article by  
64 the department shall be confidential, as prescribed by Section  
65 40-2A-10, except that the department may provide such  
66 information to the Alabama Medicaid Agency as necessary for  
67 the proper administration of the Medicaid Program, or for the  
68 department's proper administration of the assessment levied by  
69 this article.

70 (d) The department shall from time to time, as it deems  
71 desirable, adopt reasonable rules as necessary to provide for  
72 the orderly and efficient administration of the assessment  
73 levied by this article."

74 "§40-26B-95

75 (a) Commencing no later than the fiscal quarter  
76 starting April 1, 2023, and through and including the fiscal  
77 quarter starting July 1, ~~2024~~2025, the Alabama Medicaid Agency  
78 shall pay an emergency medical transport enhancement each  
79 fiscal quarter to emergency medical transport providers as set  
80 forth in this section on or before the last day of the  
81 quarter, except that Section 40-26B-97 shall apply to any  
82 fiscal quarter for which federal approval has not been  
83 obtained as of the first day of the fiscal quarter. The  
84 emergency medical transport enhancement shall be paid in



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85 addition to any other amounts payable to emergency medical  
86 transport providers with respect to those services and shall  
87 not affect any other payments to emergency medical transport  
88 providers.

89 (b) For each fiscal quarter, the emergency medical  
90 transport enhancement to each emergency medical transport  
91 provider shall be calculated as the total number of emergency  
92 medical transports reimbursed by the Alabama Medicaid Agency  
93 as the primary payor in accordance with Chapter 8 of the  
94 Medicaid Provider Manual to the emergency medical transport  
95 provider in the preceding fiscal quarter multiplied by the  
96 transport enhancement rate.

97 (c) For each fiscal quarter, the Alabama Medicaid  
98 Agency shall establish the transport enhancement rate based on  
99 the assessment pool divided by the total number of emergency  
100 medical transports reimbursed by the Alabama Medicaid Agency  
101 as the primary payor to all emergency medical transport  
102 providers in the preceding fiscal quarter."

103 "§40-26B-99

104 (a) This article shall cease to be operative on the  
105 first day of the fiscal quarter beginning on or after the date  
106 one or more of the following conditions is satisfied:

107 (1) Federal financial participation under Title XIX of  
108 the Social Security Act is not available to the Alabama  
109 Medicaid Program for the purposes of this article at the  
110 approved federal medical assistance percentage, established  
111 under Section 1905 of the Social Security Act, for the  
112 applicable fiscal quarter.



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113           (2) The state ceases to meet its obligation for the  
114 level of state funding not derived from the assessment  
115 established by this article as described in subsection (b) of  
116 Section 40-26B-96.

117           (b) On the earlier of the occurrence of one or more of  
118 the conditions listed in subsection (a) is satisfied on  
119 December 1, ~~2023~~2024, the department shall refund any  
120 remaining assessment pool to each provider of ground emergency  
121 medical transport services in proportion to the amount paid by  
122 the respective provider during the most recently completed  
123 quarterly payment period."

124           Section 2. This act shall become effective on June 1,  
125 2024.

