

SB199 INTRODUCED



1 SB199
2 8B9KF22-1
3 By Senator Albritton
4 RFD: Finance and Taxation General Fund
5 First Read: 05-Mar-24



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SYNOPSIS:

Under current law, emergency medical transport providers pay a quarterly assessment to provide additional Medicaid enhancement payments for maintenance and expansion of emergency medical transport services. The assessment expires at the end of the fiscal quarter starting July 1, 2024.

This bill would extend the assessment period through the fiscal quarter starting July 1, 2025.

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-26B-91

To provide further for the availability of indigent



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29 health care, the operation of the Medicaid Program, and the
30 maintenance and expansion of emergency medical transport
31 services:

32 (1) Commencing no later than the fiscal quarter
33 starting April 1, 2023, and through and including the fiscal
34 quarter starting July 1, ~~2024~~2025, an assessment is imposed on
35 each emergency medical transport provider based on emergency
36 medical transports. The quarterly assessment for each
37 emergency medical transport provider shall be calculated based
38 on the product of the assessment rate and the total number of
39 emergency medical transports rendered by the emergency medical
40 transport provider from the previous fiscal quarter.

41 (2) In consultation with the Alabama Medicaid Agency,
42 the department shall calculate the assessment rate by
43 multiplying the projected total gross receipts for all
44 emergency medical transport providers for a fiscal year by 5.3
45 percent, which resulting product shall be divided by the
46 projected total annual emergency medical transports by all
47 emergency medical transport providers for the fiscal year,
48 subject to subsection (b) of Section 40-26B-98. In no case
49 shall the proportion of assessments collected under this
50 article divided by total gross receipts, expressed as a
51 percentage, exceed half a percent less than the maximum
52 percentage of the annual aggregate net patient revenue for
53 emergency medical transport providers that is prescribed
54 pursuant to federal law and regulations.

55 (3) The assessment imposed by this article is in
56 addition to all other taxes and assessments of any kind now



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57 imposed by law."

58 "§40-26B-94

59 (a) Commencing no later than the fiscal quarter
60 starting April 1, 2023, and through and including the fiscal
61 quarter starting July 1, ~~2024~~2025, on or before the 15th day
62 after the close of each fiscal quarter, every emergency
63 medical transport provider shall file with the department a
64 statement under penalty of perjury on forms prescribed by the
65 department, showing the total number of emergency medical
66 transports, the total amount of gross receipts for the subject
67 fiscal quarter, and other reasonable and necessary information
68 as the department, after consultation with the Alabama
69 Medicaid Agency and adoption of appropriate rules, may require
70 for the proper enforcement of the provisions of this article.

71 (b) It shall be the duty of each emergency medical
72 transport provider to keep and preserve suitable books and
73 records as may be necessary to determine the amount of
74 assessments for which it is liable under the provisions of
75 this article. The books and records shall be kept and
76 preserved for a period of not less than three years, and all
77 such books and records shall be open for examination during
78 business hours by the department or its duly authorized
79 agents.

80 (c) All information secured pursuant to this article by
81 the department shall be confidential, as prescribed by Section
82 40-2A-10, except that the department may provide such
83 information to the Alabama Medicaid Agency as necessary for
84 the proper administration of the Medicaid Program, or for the



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85 department's proper administration of the assessment levied by
86 this article.

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

91 "§40-26B-95

92 (a) Commencing no later than the fiscal quarter
93 starting April 1, 2023, and through and including the fiscal
94 quarter starting July 1, ~~2024~~2025, the Alabama Medicaid Agency
95 shall pay an emergency medical transport enhancement each
96 fiscal quarter to emergency medical transport providers as set
97 forth in this section on or before the last day of the
98 quarter, except that Section 40-26B-97 shall apply to any
99 fiscal quarter for which federal approval has not been
100 obtained as of the first day of the fiscal quarter. The
101 emergency medical transport enhancement shall be paid in
102 addition to any other amounts payable to emergency medical
103 transport providers with respect to those services and shall
104 not affect any other payments to emergency medical transport
105 providers.

106 (b) For each fiscal quarter, the emergency medical
107 transport enhancement to each emergency medical transport
108 provider shall be calculated as the total number of emergency
109 medical transports reimbursed by the Alabama Medicaid Agency
110 as the primary payor in accordance with Chapter 8 of the
111 Medicaid Provider Manual to the emergency medical transport
112 provider in the preceding fiscal quarter multiplied by the



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113 transport enhancement rate.

114 (c) For each fiscal quarter, the Alabama Medicaid
115 Agency shall establish the transport enhancement rate based on
116 the assessment pool divided by the total number of emergency
117 medical transports reimbursed by the Alabama Medicaid Agency
118 as the primary payor to all emergency medical transport
119 providers in the preceding fiscal quarter."

120 "§40-26B-99

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

124 (1) Federal financial participation under Title XIX of
125 the Social Security Act is not available to the Alabama
126 Medicaid Program for the purposes of this article at the
127 approved federal medical assistance percentage, established
128 under Section 1905 of the Social Security Act, for the
129 applicable fiscal quarter.

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

134 (b) On the earlier of the occurrence of one or more of
135 the conditions listed in subsection (a) is satisfied on
136 December 1, ~~2023~~2024, the department shall refund any
137 remaining assessment pool to each provider of ground emergency
138 medical transport services in proportion to the amount paid by
139 the respective provider during the most recently completed
140 quarterly payment period."



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141 Section 2. This act shall become effective on June 1,
142 2024.