



FISCAL NOTE

House Bill 405

Committee: Finance and Taxation General Fund Sponsor: Representative Blackshear

Analyst: Tiffany Weaver

Date: 04/23/2025

House Bill 405 as passed the House of Representatives would extend the current supplemental privilege assessment, the secondary supplemental privilege assessment, and the monthly surcharge on nursing home beds that is currently set to expire on August 31, 2025 to August 31, 2028. In fiscal year 2024, after deducting the costs of collection, these nursing home bed taxes generated approximately \$113 million for the Alabama Medicaid Agency. The Alabama Medicaid Agency estimates \$114 million will be collected in fiscal year 2025 from these assessments.