

HB182 ENROLLED



1 HB182
2 HGW1E86-3
3 By Representative Reynolds
4 RFD: Ways and Means General Fund
5 First Read: 05-Feb-25



HB182 Enrolled

Enrolled, An Act,

Relating to emergency medical transport providers; to amend Sections 40-26B-90 and 40-26B-93, Code of Alabama 1975 and Sections 40-26B-91, 40-26B-94, 40-26B-95, and 40-26B-99, Code of Alabama 1975, as last amended by Act 2024-214, 2024 Regular Session; to extend the assessment on emergency medical providers through the fiscal quarter ending July 1, 2028.

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

Section 1. Sections 40-26B-90 and 40-26B-93, Code of Alabama 1975, and Sections 40-26B-91, 40-26B-94, 40-26B-95, and 40-26B-99, Code of Alabama 1975, as last amended by Act 2024-214, 2024 Regular Session, are amended to read as follows:

"§40-26B-90

The following words, terms, and phrases, when used in this article have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

(1) ASSESSMENT POOL. The total assessments collected pursuant to this article as of a date determined by the Commissioner of Alabama Medicaid, which date shall be no later than the 60th day of a fiscal quarter, that have not been expended for the purposes of this article, net of the amounts specified in subdivision (c)(1) of Section 40-26B-93, plus any Medicaid federal financial participation.

(2) ASSESSMENT RATE. A monetary amount per emergency medical transport applied to calculate emergency medical



HB182 Enrolled

transport assessments pursuant to this article.

(3) DEPARTMENT. The Department of Revenue of the State of Alabama.

(4) EMERGENCY MEDICAL TRANSPORT. The act of transporting an individual from any point of origin to the nearest medical facility capable of meeting the emergency medical needs of the patient by an ambulance licensed, operated, and equipped in accordance with applicable state or local statutes, ordinances, or regulations. This term shall only include services that are billable utilizing Healthcare Common Procedure Coding System (HCPCS) emergency transport codes A0429 BLS Emergency, A0427 ALS Emergency (Level 1), A0433 ALS Emergency (Level 2), A0434 Specialty Care Transport, and A0225 Neonatal Emergency Transport. In consultation with the Alabama Medicaid Agency, the Department may include additional HCPCS Codes when approved by the federal government. ~~"Emergency medical transports"~~ This term shall not include transportation of beneficiaries by passenger cars, taxicabs, litter vans, wheelchair vans, or other forms of public or private conveyances, nor shall it include transportation by an air ambulance provider or a transport not paid by any payor.

(5) EMERGENCY MEDICAL TRANSPORT ENHANCEMENT. An additional Medicaid payment to emergency medical transport providers authorized by Section 40-26B-95.

(6) EMERGENCY MEDICAL TRANSPORT PROVIDER. A provider of emergency medical transports licensed by the Alabama Department of Public Health's Office of Emergency Medical



HB182 Enrolled

Services as a transport provider. The term "emergency medical transport provider" includes both public and private providers.

(7) FISCAL QUARTER. A state fiscal quarter within a state fiscal year.

(8) FISCAL YEAR. An accounting period of 12 months beginning on the first day of the first month of the state fiscal year.

(9) GROSS RECEIPTS. Gross payments received as patient care revenue for emergency medical transports, determined on a cash basis of accounting.

(10) MEDICAID PROGRAM. The medical assistance program as established in Title XIX of the Social Security Act and as administered in the State of Alabama by the Alabama Medicaid Agency pursuant to executive order and Title 560 of the Alabama Administrative Code.

(11) TRANSPORT ENHANCEMENT RATE. An additional Medicaid payment per emergency medical transport authorized pursuant to this article."

"§40-26B-91

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

(1) Commencing no later than the fiscal quarter starting April 1, 2023, and through and including the fiscal quarter starting July 1, ~~2025~~2028, an assessment is imposed on each emergency medical transport provider based on the number



HB182 Enrolled

of emergency medical transports. The quarterly assessment for each emergency medical transport provider shall be calculated based on the product of the assessment rate and the total ~~number of~~ revenue received from emergency medical transports rendered by the emergency medical transport provider from the previous fiscal quarter.

(2) In consultation with the Alabama Medicaid Agency, the department shall ~~calculate the assessment rate by multiplying the projected total gross receipts for all emergency medical transport providers for a fiscal year by 5.3 percent, which resulting product shall be divided by the projected total annual number of emergency medical transports by all emergency medical transport providers for the fiscal year~~ set an assessment rate each fiscal quarter. The assessment rate shall be a maximum of 5.3 percent, subject to Section 40-26B-98(b). In no case shall the proportion of assessments collected under this article divided by total gross receipts, expressed as a percentage, exceed half a percent less than the maximum percentage of the annual aggregate net patient revenue for emergency medical transport providers that is prescribed pursuant to federal law and regulations. In consultation with the Alabama Medicaid Agency, the department may change the assessment rate each quarter to reduce the amount of surplus assessments. Any surplus assessment from a previous quarter may be used to reduce the assessment rate.

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



HB182 Enrolled

imposed by law."

"§40-26B-93

(a) The assessment imposed by this article shall be due and payable to the department on a date determined by the department, which date shall not be later than the ~~30th~~15th day of the month following the close of the fiscal quarter for which the assessment is assessed, except that Section 40-26B-97 shall apply to any fiscal quarter for which federal approval has not been obtained as of the first day of the fiscal quarter. Any payment not received by the 15th day of the month following the close of the fiscal quarter shall be considered delinquent. When collected, the assessment imposed by the article shall be deposited to the Alabama Health Care Trust Fund.

(b) Any emergency medical transport provider that fails to pay the assessment ~~levied by this article~~ by the ~~30th~~15th day of the month following the close of the fiscal quarter for which the assessment is assessed ~~within the time required by the department~~ shall pay, in addition to the assessment, a penalty of 10 percent of the amount of the assessment due, together with interest thereon at the rate prescribed by Section 40-1-44, such penalty and interest to be assessed and collected as part of the assessment. Provided, however, the department, if a good and sufficient reason is shown, may waive or remit the penalty of 10 percent or a portion thereof. If the delinquent payment is not received by the 45th day of the quarter in which the assessment was due, the department shall notify the Alabama Medicaid Agency which shall determine



HB182 Enrolled

whether the emergency medical transport provider is a Medicaid provider, and if so, shall withhold the payment, interest, and penalty due from any reimbursement due the provider under the Medicaid Program, including any emergency medical transport enhancements authorized by Section 40-26B-95. Any emergency medical transport provider who cures the delinquency within 15 days of the date of delinquency shall be eligible for medical transport enhancements authorized by Section 40-26B-95 during that quarter. Any emergency medical transport provider who does not cure the delinquency within 15 days of the date of delinquency shall not be eligible for medical transport enhancements authorized by Section 40-26B-95 during that quarter. Delinquent payments received more than 15 days after the date of delinquency shall be considered a part of the surplus assessment to be utilized in accordance with Section 40-26B-91. The assessments levied by this article shall constitute a debt due the State of Alabama and may be collected by civil action in addition to the methods provided in this article.

(c) Revenues generated by this assessment shall be made available exclusively and are continuously appropriated for the following purposes:

(1) To pay for the state's administrative costs of this article, the department shall receive one percent of the assessment per quarter and Medicaid shall receive funding for expenses and enhancements to health care services with emphasis on non-emergency transportation in an amount of one hundred seventy-five thousand dollars (\$175,000) per fiscal



HB182 Enrolled

quarter, subject to subsection (d) of Section 40-26B-98.

(2) To pay emergency medical transport enhancements to emergency transport providers pursuant to Section 40-26B-95."

"§40-26B-94

(a) Commencing no later than the fiscal quarter starting April 1, 2023, and through and including the fiscal quarter starting July 1, ~~2025~~2028, on or before the 15th day after the close of each fiscal quarter, every emergency medical transport provider shall file with the department a statement under penalty of perjury on forms prescribed by the department, showing the total number of emergency medical transports, the total amount of gross receipts for the subject fiscal quarter, and other reasonable and necessary information as the department, after consultation with the Alabama Medicaid Agency and adoption of appropriate rules, may require for the proper enforcement of this article.

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

(c) All information secured pursuant to this article by the department shall be confidential, as prescribed by Section 40-2A-10, except that the department may provide such information to the Alabama Medicaid Agency as necessary for



HB182 Enrolled

the proper administration of the Medicaid Program, or for the department's proper administration of the assessment levied by this article.

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

"§40-26B-95

(a) Commencing no later than the fiscal quarter starting April 1, 2023, and through and including the fiscal quarter starting July 1, ~~2025~~2028, the Alabama Medicaid Agency shall pay an emergency medical transport enhancement each fiscal quarter to emergency medical transport providers as set forth in this section on or before the last day of the quarter, except that Section 40-26B-97 shall apply to any fiscal quarter for which federal approval has not been obtained as of the first day of the fiscal quarter. The emergency medical transport enhancement shall be paid in addition to any other amounts payable to emergency medical transport providers with respect to those services and shall not affect any other payments to emergency medical transport providers.

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



HB182 Enrolled

provider in the preceding fiscal quarter multiplied by the transport enhancement rate. The total emergency medical transport enhancement to all providers shall not be great than the assessment pool.

(c) For each fiscal quarter, the Alabama Medicaid Agency shall establish the transport enhancement rate based on ~~the assessment pool divided by the total number of emergency medical transports reimbursed by the Alabama Medicaid Agency as the primary payor to all emergency medical transport providers in the preceding fiscal quarter~~ difference between the Medicaid rate for each emergency medical transport and the average rate paid by commercial insurers."

"§40-26B-99

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

(1) Federal financial participation under Title XIX of the Social Security Act is not available to the Alabama Medicaid Program for the purposes of this article at the approved federal medical assistance percentage, established under Section 1905 of the Social Security Act, 42 U.S.C. § 1396d, for the applicable fiscal quarter.

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

(b) On the earlier of the occurrence of one or more of the conditions listed in subsection (a) is satisfied on



HB182 Enrolled

253 December 1 of each year, ~~2024~~, the department shall refund any
254 remaining assessment pool to each provider of ground emergency
255 medical transport services in proportion to the amount paid by
256 the respective provider during the most recently completed
257 quarterly payment period."

258 Section 2. This act shall become effective on June 1,
259 2025.



HB182 Enrolled

260
261
262
263
264
265
266
267
268
269
270
271
272
273
274
275
276
277
278
279
280
281
282
283
284
285
286
287
288
289
290
291
292
293
294

Speaker of the House of Representatives

President and Presiding Officer of the Senate

House of Representatives

I hereby certify that the within Act originated in and was passed by the House 03-Apr-25, as amended.

John Treadwell
Clerk

Senate	<hr/> 29-Apr-25 <hr/>	Amended and Passed
House	<hr/> 29-Apr-25 <hr/>	Concurred in Senate Amendment