

- 1 HB182
- 2 B5MEQQQ-1
- 3 By Representative Reynolds
- 4 RFD: Ways and Means General Fund
- 5 First Read: 05-Feb-25



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4	SYNOPSIS:
5	Under current law, emergency medical transport
6	providers pay a quarterly assessment to provide
7	additional Medicaid enhancement payments for
8	maintenance and expansion of emergency medical
9	transport services. The assessment expires at the end
10	of the fiscal quarter starting July 1, 2025.
11	This bill would extend the assessment period
12	through the fiscal quarter starting July 1, 2028.
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14	A BILL
15	TO BE ENTITLED
16	AN ACT
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18	Relating to emergency medical transport providers; to
19	amend Sections 40-26B-91, 40-26B-94, 40-26B-95, and 40-26B-99,
20	Code of Alabama 1975, as last amended by Act 2024-214, 2024
21	Regular Session; to extend the assessment on emergency medical
22	providers through the fiscal quarter ending July 1, 2028.
23	BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:
24	Section 1. Sections 40-26B-91, 40-26B-94, 40-26B-95,
25	and 40-26B-99, Code of Alabama 1975, as last amended by Act
26	2024-214, 2024 Regular Session, are amended as follows:
27	"§40-26B-91
28	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, 20252028, an assessment is imposed on each emergency medical transport provider based on the number 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 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, 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.
 - (3) The assessment imposed by this article is in

- addition to all other taxes and assessments of any kind now imposed by law."
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- 60 (a) Commencing no later than the fiscal quarter starting April 1, 2023, and through and including the fiscal 61 62 quarter starting July 1, 20252028, on or before the 15th day 63 after the close of each fiscal quarter, every emergency 64 medical transport provider shall file with the department a 65 statement under penalty of perjury on forms prescribed by the department, showing the total number of emergency medical 66 67 transports, the total amount of gross receipts for the subject fiscal quarter, and other reasonable and necessary information 68 as the department, after consultation with the Alabama 69 70 Medicaid Agency and adoption of appropriate rules, may require 71 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
 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."

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- 92 (a) Commencing no later than the fiscal quarter 93 starting April 1, 2023, and through and including the fiscal quarter starting July 1, 20252028, the Alabama Medicaid Agency 94 shall pay an emergency medical transport enhancement each 95 fiscal quarter to emergency medical transport providers as set 96 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 obtained as of the first day of the fiscal quarter. The 100 101 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.
 - (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 provider in the preceding fiscal quarter multiplied by the



- 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, 42 U.S.C. §
- 129 1396d, for the 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 Section
- 133 40-26B-96(b).
- 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 of each year, 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."



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