



**House Ways and Means General Fund Reported
Substitute for HB182**

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A BILL
TO BE ENTITLED
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



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29 expended for the purposes of this article, net of the amounts
30 specified in subdivision (c) (1) of Section 40-26B-93, plus any
31 Medicaid federal financial participation.

32 (2) ASSESSMENT RATE. A monetary amount per emergency
33 medical transport applied to calculate emergency medical
34 transport assessments pursuant to this article.

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

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

56 (5) EMERGENCY MEDICAL TRANSPORT ENHANCEMENT. An



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57 additional Medicaid payment to emergency medical transport
58 providers authorized by Section 40-26B-95.

59 (6) EMERGENCY MEDICAL TRANSPORT PROVIDER. A provider of
60 emergency medical transports licensed by the Alabama
61 Department of Public Health's Office of Emergency Medical
62 Services as a transport provider. The term "emergency medical
63 transport provider" includes both public and private
64 providers.

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

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

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

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

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

81 "§40-26B-91

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



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85 services:

86 (1) Commencing no later than the fiscal quarter
87 starting April 1, 2023, and through and including the fiscal
88 quarter starting July 1, ~~2025~~2028, an assessment is imposed on
89 each emergency medical transport provider based on the number
90 of emergency medical transports. The quarterly assessment for
91 each emergency medical transport provider shall be calculated
92 based on the product of the assessment rate and the total
93 ~~number of~~ revenue received from emergency medical transports
94 rendered by the emergency medical transport provider from the
95 previous fiscal quarter.

96 (2) In consultation with the Alabama Medicaid Agency,
97 the department shall ~~calculate the assessment rate by~~
98 ~~multiplying the projected total gross receipts for all~~
99 ~~emergency medical transport providers for a fiscal year by 5.3~~
100 ~~percent, which resulting product shall be divided by the~~
101 ~~projected total annual number of emergency medical transports~~
102 ~~by all emergency medical transport providers for the fiscal~~
103 ~~year~~ set an assessment rate each fiscal quarter. The
104 assessment rate shall be a maximum of 5.3 percent, subject to
105 Section 40-26B-98(b). ~~In no case shall the proportion of~~
106 ~~assessments collected under this article divided by total~~
107 ~~gross receipts, expressed as a percentage, exceed half a~~
108 ~~percent less than the maximum percentage of the annual~~
109 ~~aggregate net patient revenue for emergency medical transport~~
110 ~~providers that is prescribed pursuant to federal law and~~
111 ~~regulations.~~ In consultation with the Alabama Medicaid Agency,
112 the department may change the assessment rate each quarter to



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113 reduce the amount of surplus assessments. Any surplus
 114 assessment from a previous quarter may be used to reduce the
 115 assessment rate.

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

119 "§40-26B-93

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

130 (b) Any emergency medical transport provider that fails
 131 to pay the assessment levied by this article by the 30th day
 132 of the fiscal quarter for which the assessment is assessed
 133 ~~within the time required by the department~~ shall pay, in
 134 addition to the assessment, a penalty of 10 percent of the
 135 amount of the assessment due, together with interest thereon
 136 at the rate prescribed by Section 40-1-44, such penalty and
 137 interest to be assessed and collected as part of the
 138 assessment. Provided, however, the department, if a good and
 139 sufficient reason is shown, may waive or remit the penalty of
 140 10 percent or a portion thereof. If the delinquent payment is



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141 not received by the 45th day of the quarter in which the
142 assessment was due, the department shall notify the Alabama
143 Medicaid Agency which shall determine whether the emergency
144 medical transport provider is a Medicaid provider, and if so,
145 shall withhold the payment, interest, and penalty due from any
146 reimbursement due the provider under the Medicaid Program,
147 including any emergency medical transport enhancements
148 authorized by Section 40-26B-95. Any emergency medical
149 transport provider who submits a delinquent payment shall not
150 be eligible for medical transport enhancements authorized by
151 Section 40-26B-95 during that quarter. Delinquent payments
152 shall be considered a part of the surplus assessment to be
153 utilized in accordance with Section 40-26B-91. The assessments
154 levied by this article shall constitute a debt due the State
155 of Alabama and may be collected by civil action in addition to
156 the methods provided in this article.

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

160 (1) To pay for the state's administrative costs of this
161 article, the department shall receive one percent of the
162 assessment per quarter and Medicaid shall receive funding for
163 expenses and enhancements to health care services with
164 emphasis on non-emergency transportation in an amount of one
165 hundred seventy-five thousand dollars (\$175,000) per fiscal
166 quarter, subject to subsection (d) of Section 40-26B-98.

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



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169 "§40-26B-94

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

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

190 (c) All information secured pursuant to this article by
 191 the department shall be confidential, as prescribed by Section
 192 40-2A-10, except that the department may provide such
 193 information to the Alabama Medicaid Agency as necessary for
 194 the proper administration of the Medicaid Program, or for the
 195 department's proper administration of the assessment levied by
 196 this article.



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

201 "§40-26B-95

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

216 (b) For each fiscal quarter, the emergency medical
217 transport enhancement to each emergency medical transport
218 provider shall be calculated as the total number of emergency
219 medical transports reimbursed by the Alabama Medicaid Agency
220 as the primary payor in accordance with Chapter 8 of the
221 Medicaid Provider Manual to the emergency medical transport
222 provider in the preceding fiscal quarter multiplied by the
223 transport enhancement rate. The total emergency medical
224 transport enhancement to all providers shall not be great than



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225 the assessment pool.

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

234 "§40-26B-99

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

238 (1) Federal financial participation under Title XIX of
 239 the Social Security Act is not available to the Alabama
 240 Medicaid Program for the purposes of this article at the
 241 approved federal medical assistance percentage, established
 242 under Section 1905 of the Social Security Act, 42 U.S.C. §
 243 1396d, for the applicable fiscal quarter.

244 (2) The state ceases to meet its obligation for the
 245 level of state funding not derived from the assessment
 246 established by this article as described in Section
 247 40-26B-96(b).

248 (b) On the earlier of the occurrence of one or more of
 249 the conditions listed in subsection (a) is satisfied on
 250 December 1 of each year, ~~2024~~, the department shall refund any
 251 remaining assessment pool to each provider of ground emergency
 252 medical transport services in proportion to the amount paid by



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253 the respective provider during the most recently completed
254 quarterly payment period."

255 Section 2. This act shall become effective on June 1,
256 2025.