

SB144 INTRODUCED



1 SB144
2 YMXR122-1
3 By Senator Albritton
4 RFD: Finance and Taxation General Fund
5 First Read: 14-Jan-26



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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, 2028.

11 This bill would remove the sunset clause and
12 make the quarterly assessment permanent.

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15 A BILL

16 TO BE ENTITLED

17 AN ACT

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19 Relating to emergency medical transport providers; to
20 amend Sections 40-26B-91, 40-26B-94, and 40-26B-95, Code of
21 Alabama 1975, as last amended by Act 2025-370, 2025 Regular
22 Session; to make the assessment on emergency medical providers
23 permanent.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. Sections 40-26B-91, 40-26B-94, and
26 40-26B-95, Code of Alabama 1975, as last amended by Act
27 2025-370, 2025 Regular Session, are amended as follows:

28 "§40-26B-91



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

33 (1) Commencing no later than the fiscal quarter
34 starting April 1, 2023, ~~and through and including the fiscal~~
35 ~~quarter starting July 1, 2028,~~ an assessment is imposed on
36 each emergency medical transport provider based on the number
37 of emergency medical transports. The quarterly assessment for
38 each emergency medical transport provider shall be calculated
39 based on the product of the assessment rate and the total
40 revenue received from emergency medical transports rendered by
41 the emergency medical transport provider from the previous
42 fiscal quarter.

43 (2) In consultation with the Alabama Medicaid Agency,
44 the department shall set an assessment rate each fiscal
45 quarter. The assessment rate shall be a maximum of 5.3
46 percent, subject to Section 40-26B-98(b). In consultation with
47 the Alabama Medicaid Agency, the department may change the
48 assessment rate each quarter to reduce the amount of surplus
49 assessments. Any surplus assessment from a previous quarter
50 may be used to reduce the assessment rate.

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

54 "§40-26B-94

55 (a) Commencing no later than the fiscal quarter
56 starting April 1, 2023, ~~and through and including the fiscal~~



57 ~~quarter starting July 1, 2028~~ on or before the 15th day after
58 the close of each fiscal quarter, every emergency medical
59 transport provider shall file with the department a statement
60 under penalty of perjury on forms prescribed by the
61 department, showing the total number of emergency medical
62 transports, the total amount of gross receipts for the subject
63 fiscal quarter, and other reasonable and necessary information
64 as the department, after consultation with the Alabama
65 Medicaid Agency and adoption of appropriate rules, may require
66 for the proper enforcement of this article.

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

75 (c) All information secured pursuant to this article by
76 the department shall be confidential, as prescribed by Section
77 40-2A-10, except that the department may provide such
78 information to the Alabama Medicaid Agency as necessary for
79 the proper administration of the Medicaid Program, or for the
80 department's proper administration of the assessment levied by
81 this article.

82 (d) The department from time to time, as it deems
83 desirable, shall adopt reasonable rules as necessary to
84 provide for the orderly and efficient administration of the



85 assessment levied by this article."

86 "§40-26B-95

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

101 (b) For each fiscal quarter, the emergency medical
102 transport enhancement to each emergency medical transport
103 provider shall be calculated as the total number of emergency
104 medical transports reimbursed by the Alabama Medicaid Agency
105 as the primary payor in accordance with Chapter 8 of the
106 Medicaid Provider Manual to the emergency medical transport
107 provider in the preceding fiscal quarter multiplied by the
108 transport enhancement rate. The total emergency medical
109 transport enhancement to all providers shall not be greater
110 than the assessment pool.

111 (c) For each fiscal quarter, the Alabama Medicaid
112 Agency shall establish the transport enhancement rate based on

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113 the difference between the Medicaid rate for each emergency
114 medical transport and the average rate paid by commercial
115 insurers."

116 Section 2. This act shall become effective on October
117 1, 2026.