

SB144 INTRODUCED



1 SB144
2 YMXRI22-1
3 By Senator Albritton
4 RFD: Finance and Taxation General Fund
5 First Read: 14-Jan-26



SYNOPSIS:

Under current law, emergency medical transport providers pay a quarterly assessment to provide additional Medicaid enhancement payments for maintenance and expansion of emergency medical transport services. The assessment expires at the end of the fiscal quarter starting July 1, 2028.

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

A BILL
TO BE ENTITLED
AN ACT

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

BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

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

"§40-26B-91



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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, 2028,~~ 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 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 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 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 imposed by law."

"§40-26B-94

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



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~~quarter starting July 1, 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 the proper administration of the Medicaid Program, or for the department's proper administration of the assessment levied by this article.

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



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

(c) For each fiscal quarter, the Alabama Medicaid 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.