

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MARCH 2012

Source	FY07 Actual	FY08 Actual	% Chg.	FY09 Actual	% Chg.	FY10 Actual	% Chg.	FY11 Actual	% Chg.	FY11 Budget	Variance	% Var.
Nursing Facility Tax*	30,061,513	31,343,582	4.3%	28,777,390	-8.2%	32,403,540	12.6%	31,728,140	-2.1%	30,882,790	845,350	2.7%
Residential Treatment Facility (ICFs/MR) Tax*	1,880,205	1,819,275	-3.2%	1,572,670	-13.6%	1,859,374	18.2%	1,817,768	-2.2%	1,779,799	37,969	2.1%
Hospital Tax **	59,807,056	60,515,510	1.2%	69,958,821	15.6%	70,140,794	0.3%	80,595,499	14.9%	81,386,215	(790,716)	-1.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	33,955,412	36,494,882	7.5%	37,720,482	3.4%	35,609,109	-5.6%	33,880,370	-4.9%	33,829,265	51,105	0.2%
Total - Health Care Provider Taxes	125,704,185	130,173,249	3.6%	138,029,363	6.0%	140,012,817	1.4%	148,021,777	5.7%	147,878,069	143,708	0.1%

* The nursing facility and residential treatment facility tax rates were decreased in PL 2007, c. 539, Part X from 6.0% to 5.5% beginning in FY09 consistent with federal law.

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

*** The MaineCare service provider tax was expanded in FY06 to include: community support services (effective 6/29/05), day habilitation services (effective 7/1/05), personal support services (effective 7/1/05) and residential training services (effective 7/1/05)

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Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.
Nursing Facility Tax*	34,388,118	8.4%	(236,062)	34,152,056	7.6%	35,349,317	2.8%	0	35,349,317	3.5%
Residential Treatment Facility (ICFs/MR) Tax*	2,191,148	20.5%	(80,902)	2,110,246	16.1%	2,028,408	-7.4%	0	2,028,408	-3.9%
Hospital Tax **	81,152,525	0.7%	(223,610)	80,928,915	0.4%	81,386,215	0.3%	0	81,386,215	0.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	34,114,903	0.7%	144,130	34,259,033	1.1%	35,609,109	4.4%	0	35,609,109	3.9%
Total - Health Care Provider Taxes	151,846,694	2.6%	(396,444)	151,450,250	2.3%	154,373,049	1.7%	0	154,373,049	1.9%
Change in Biennial Totals								(396,444)		

* The nursing facility and residential treatment facility tax rates were decreased in PL 2007, c. 539, Part X from 6.0% to 5.5% beginning in FY09 consistent with federal law. PL 2011, c. 411 increases the rates back to 6% effective October 1, 2011 consistent with federal law.

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.

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Source	FY14 Budget	% Chg.	Recom. Chg.	FY14 Revised	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
Nursing Facility Tax*	35,349,317	0.0%	0	35,349,317	0.0%	35,349,317	0.0%	0	35,349,317	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	2,028,408	0.0%	0	2,028,408	0.0%	2,028,408	0.0%	0	2,028,408	0.0%
Hospital Tax **	81,386,215	0.0%	0	81,386,215	0.0%	81,386,215	0.0%	0	81,386,215	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,609,109	0.0%	0	35,609,109	0.0%	35,609,109	0.0%	0	35,609,109	0.0%
Total - Health Care Provider Taxes	154,373,049	0.0%	0	154,373,049	0.0%	154,373,049	0.0%	0	154,373,049	0.0%
Change in Biennial Totals								0		

* The nursing facility and residential treatment facility tax rates were decreased in PL 2007, c. 539, Part X from 6.0% to 5.5% beginning in FY09 consistent with federal law. PL 2011, c. 411 increases the rates back to 6% effective October 1, 2011 consistent with federal law.

** The hospital tax base year was modified again in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; and again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11.