



Appendix D

Medicaid/MaineCare Dedicated Revenue Taxes Summary Table

MEDICAID/MAINECARE DEDICATED REVENUE TAXES REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2015 FORECAST

Source	FY11 Actual	FY12 Actual	% Chg.	FY13 Actual	% Chg.	FY14 Actual	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
Nursing Facility Tax*	31,728,140	34,073,327	7.4%	35,370,670	3.8%	34,168,165	-3.4%	35,729,700	4.6%	0	35,729,700	4.6%
Residential Treatment Facility (ICFs/MR) Tax*	1,817,768	2,113,206	16.3%	1,929,457	-8.7%	1,878,734	-2.6%	1,970,446	4.9%	(172,546)	1,797,900	-4.3%
Hospital Tax **	80,595,499	80,909,981	0.4%	80,942,050	0.0%	97,208,195	20.1%	97,355,522	0.2%	0	97,355,522	0.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	33,880,370	34,829,087	2.8%	34,998,876	0.5%	35,354,849	1.0%	36,455,047	3.1%	(93,000)	36,362,047	2.8%
Total - Health Care Provider Taxes	148,021,777	151,925,600	2.6%	153,241,054	0.9%	168,609,944	10.0%	171,510,715	1.7%	(265,546)	171,245,169	1.6%

* 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 in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11 and again in PL 2013, c. 368 to hospital fiscal years ending during calendar year 2012 beginning in FY 14.

MEDICAID/MAINECARE DEDICATED REVENUE TAXES REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2015 FORECAST

Source	FY 16 Budget			FY 16 Revised			FY 17 Budget			FY 17 Revised		
	FY 16 Budget	% Chg.	Recom. Chg.	FY 16 Revised	% Chg.	Recom. Chg.	FY 17 Budget	% Chg.	Recom. Chg.	FY 17 Revised	% Chg.	
Nursing Facility Tax*	36,449,568	2.0%	0	36,449,568	2.0%	0	36,449,568	0.0%	0	36,449,568	0.0%	
Residential Treatment Facility (ICFs/MR) Tax*	1,970,446	0.0%	(172,546)	1,797,900	0.0%	(172,546)	1,970,446	0.0%	(172,546)	1,797,900	0.0%	
Hospital Tax**	97,062,866	-0.3%	0	97,062,866	-0.3%	0	97,062,866	0.0%	0	97,062,866	0.0%	
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	36,455,047	0.0%	(93,000)	36,362,047	0.0%	(93,000)	36,455,047	0.0%	(93,000)	36,362,047	0.0%	
Total - Health Care Provider Taxes	171,937,927	0.2%	(265,546)	171,672,381	0.2%	(265,546)	171,937,927	0.0%	(265,546)	171,672,381	0.0%	
Change in Biennial Totals						(531,092)						

* 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.

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**MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2015 FORECAST**

Source	FY18 Projections	% Chg.	Recom. Chg.	FY18 Revised	% Chg.	FY19 Projections	% Chg.	Recom. Chg.	FY19 Revised	% Chg.
Nursing Facility Tax*	36,449,568	0.0%	0	36,449,568	0.0%	36,449,568	0.0%	0	36,449,568	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	1,970,446	0.0%	(172,546)	1,797,900	0.0%	1,970,446	0.0%	(172,546)	1,797,900	0.0%
Hospital Tax **	97,062,866	0.0%	0	97,062,866	0.0%	97,062,866	0.0%	0	97,062,866	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	36,455,047	0.0%	(93,000)	36,362,047	0.0%	36,455,047	0.0%	(93,000)	36,362,047	0.0%
Total - Health Care Provider Taxes	171,937,927	0.0%	(265,546)	171,672,381	0.0%	171,937,927	0.0%	(265,546)	171,672,381	0.0%
Change in Biennial Totals								(531,092)		

* 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.

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