

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY09 Actual	FY10 Actual	% Chg.	FY11 Actual	% Chg.	FY12 Actual	% Chg.	FY13 Actual	% Chg.	FY13 Budget	Variance	% Chg.
Nursing Facility Tax*	28,777,390	32,403,540	12.6%	31,728,140	-2.1%	34,073,327	7.4%	35,370,670	3.8%	35,349,317	21,353	3.7%
Residential Treatment Facility (ICFs/MR) Tax*	1,572,670	1,859,374	18.2%	1,817,768	-2.2%	2,113,206	16.3%	1,929,457	-8.7%	1,970,446	(40,989)	-6.8%
Hospital Tax **	69,958,821	70,140,794	0.3%	80,595,499	14.9%	80,909,981	0.4%	80,942,050	0.0%	81,386,215	(444,165)	0.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	37,720,482	35,609,109	-5.6%	33,880,370	-4.9%	34,829,087	2.8%	34,998,876	0.5%	34,569,000	429,876	-0.7%
Total - Health Care Provider Taxes	138,029,363	140,012,817	1.4%	148,021,777	5.7%	151,925,600	2.6%	153,241,054	0.9%	153,274,978	(33,924)	0.9%

* 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.

*** 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	FY14 Budget	% Chg.	Recom. Chg.	FY14 Revised	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
Nursing Facility Tax*	35,349,317	-0.1%	0	35,349,317	-0.1%	35,349,317	0.0%	0	35,349,317	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	1,970,446	2.1%	0	1,970,446	2.1%	1,970,446	0.0%	0	1,970,446	0.0%
Hospital Tax **	99,255,811	22.6%	0	99,255,811	22.6%	99,255,811	0.0%	0	99,255,811	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,229,896	0.7%	216,047	35,445,943	1.3%	35,229,896	0.0%	216,047	35,445,943	0.0%
Total - Health Care Provider Taxes	171,805,470	12.1%	216,047	172,021,517	12.3%	171,805,470	0.0%	216,047	172,021,517	0.0%
Change in Biennial Totals								432,094		

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REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2013 FORECAST

Source	FY 16 Projections	% Chg.	Recom. Chg.	FY16 Revised	% Chg.	FY 17 Projections	% Chg.	Recom. Chg.	FY17 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*	1,970,446	0.0%	0	1,970,446	0.0%	1,970,446	0.0%	0	1,970,446	0.0%
Hospital Tax **	99,255,811	0.0%	0	99,255,811	0.0%	99,255,811	0.0%	0	99,255,811	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,229,896	0.0%	216,047	35,445,943	0.0%	35,229,896	0.0%	216,047	35,445,943	0.0%
Total - Health Care Provider Taxes	171,805,470	0.0%	216,047	172,021,517	0.0%	171,805,470	0.0%	216,047	172,021,517	0.0%
Change in Biennial Totals								432,094		

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