

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2009

Source	FY05 Actual**	% Chg.	FY06 Actual	% Chg.	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Budget	% Chg.	Recom. Chg.	FY09 Revised	% Chg.
Nursing Facility Tax*	29,241,327	-4.1%	31,397,376	7.4%	30,061,513	-4.3%	31,343,582	4.3%	29,033,375	-7.4%	1,139,744	30,173,119	-3.7%
Residential Treatment Facility (ICFs/MR) Tax*	1,958,739	21.1%	1,868,534	-4.6%	1,880,205	0.6%	1,819,275	-3.2%	1,624,236	-10.7%	(70,581)	1,553,655	-14.6%
Hospital Tax **	48,907,135	198.5%	54,050,888	10.5%	59,807,056	10.6%	60,515,510	1.2%	71,814,120	18.7%	(917,094)	70,897,026	17.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	15,430,099	N/A	30,779,242	99.5%	33,955,412	10.3%	36,494,882	7.5%	38,585,568	5.7%	(577,122)	38,008,446	4.1%
Total - Health Care Provider Taxes	95,537,301	97.0%	118,096,040	23.6%	125,704,185	6.4%	130,173,249	3.6%	141,057,299	8.4%	(425,053)	140,632,246	8.0%
Change in Biennial Totals											(425,053)		

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

*** 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).

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2009

Source	FY10 Budget	% Chg.	Recom. Chg.	FY10 Revised	% Chg.	FY11 Budget	% Chg.	Recom. Chg.	FY11 Revised	% Chg.
Nursing Facility Tax*	29,759,209	2.5%	413,910	30,173,119	0.0%	30,503,190	2.5%	(330,071)	30,173,119	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	1,664,842	2.5%	(111,187)	1,553,655	0.0%	1,706,463	2.5%	(152,808)	1,553,655	0.0%
Hospital Tax **	71,814,120	0.0%	(917,094)	70,897,026	0.0%	71,814,120	0.0%	(917,094)	70,897,026	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	39,550,207	2.5%	(1,448,205)	38,102,002	0.2%	40,538,962	2.5%	(2,341,066)	38,197,896	0.3%
Total - Health Care Provider Taxes	142,788,378	1.2%	(2,062,576)	140,725,802	0.1%	144,562,735	1.2%	(3,741,039)	140,821,696	0.1%
Change in Biennial Totals								(5,803,615)		

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

*** 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).

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2009

Source	FY12 Budget	% Chg.	Recom. Chg.	FY12 Revised	% Chg.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.
Nursing Facility Tax*	31,265,769	2.5%	(1,092,650)	30,173,119	0.0%	32,047,413	2.5%	(1,874,295)	30,173,118	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	1,749,125	2.5%	(195,470)	1,553,655	0.0%	1,792,853	2.5%	(239,198)	1,553,655	0.0%
Hospital Tax **	71,814,120	0.0%	(917,094)	70,897,026	0.0%	71,814,120	0.0%	(917,094)	70,897,026	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	41,552,436	2.5%	(3,256,248)	38,296,188	0.3%	42,591,247	2.5%	(4,194,309)	38,396,938	0.3%
Total - Health Care Provider Taxes	146,381,450	1.3%	(5,461,462)	140,919,988	0.1%	148,245,633	1.3%	(7,224,896)	141,020,737	0.1%
Change in Biennial Totals								(12,686,358)		

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

*** 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).