

**MEDICAID/MAINECARE DEDICATED REVENUE TAXES**  
**REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2012 FORECAST**

Source	FY06 Actual	FY07 Actual	% Chg.	FY08 Actual	% Chg.	FY09 Actual	% Chg.	FY10 Actual	% Chg.	FY11 Actual	% Chg.
Nursing Facility Tax*	31,397,376	30,061,513	-4.3%	31,343,582	4.3%	28,777,390	-8.2%	32,403,540	12.6%	31,728,140	-2.1%
Residential Treatment Facility (ICFs/MR) Tax*	1,868,534	1,880,205	0.6%	1,819,275	-3.2%	1,572,670	-13.6%	1,859,374	18.2%	1,817,768	-2.2%
Hospital Tax **	54,050,888	59,807,056	10.6%	60,515,510	1.2%	69,958,821	15.6%	70,140,794	0.3%	80,595,499	14.9%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)***	30,779,242	33,955,412	10.3%	36,494,882	7.5%	37,720,482	3.4%	35,609,109	-5.6%	33,880,370	-4.9%
<b>Total - Health Care Provider Taxes</b>	<b>118,096,040</b>	<b>125,704,185</b>	<b>6.4%</b>	<b>130,173,249</b>	<b>3.6%</b>	<b>138,029,363</b>	<b>6.0%</b>	<b>140,012,817</b>	<b>1.4%</b>	<b>148,021,777</b>	<b>5.7%</b>

\* 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 Actual	% Chg.	FY12 Budget	FY12 Variance	% Var.	FY13 Budget	% Chg.	Recom. Chg.	FY13 Revised	% Chg.
Nursing Facility Tax*	34,073,327	7.4%	34,152,056	(78,729)	-0.2%	35,349,317	3.7%	0	35,349,317	3.7%
Residential Treatment Facility (ICFs/MR) Tax*	2,113,206	16.3%	2,110,246	2,960	0.1%	2,028,408	-4.0%	0	2,028,408	-4.0%
Hospital Tax **	80,909,981	0.4%	80,928,915	(18,934)	0.0%	81,386,215	0.6%	0	81,386,215	0.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	34,829,087	2.8%	34,259,033	570,054	1.7%	35,609,109	2.2%	0	35,609,109	2.2%
<b>Total - Health Care Provider Taxes</b>	<b>151,925,600</b>	<b>2.6%</b>	<b>151,450,250</b>	<b>475,350</b>	<b>0.3%</b>	<b>154,373,049</b>	<b>1.6%</b>	<b>0</b>	<b>154,373,049</b>	<b>1.6%</b>

\* 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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**REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2012 FORECAST**

Source	FY14 Budget	% Chg.	Recom. Chg.	FY14 Revised	% Chg.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.	FY 16 Projections	% Chg.	FY 17 Projections	% 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%	35,349,317	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%	2,028,408	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%	81,386,215	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%	35,609,109	0.0%	35,609,109	0.0%
<b>Total - Health Care Provider Taxes</b>	<b>154,373,049</b>	<b>0.0%</b>	<b>0</b>	<b>154,373,049</b>	<b>0.0%</b>	<b>154,373,049</b>	<b>0.0%</b>	<b>0</b>	<b>154,373,049</b>	<b>0.0%</b>	<b>154,373,049</b>	<b>0.0%</b>	<b>154,373,049</b>	<b>0.0%</b>
<b>Change in Biennial Totals</b>								<b>0</b>						

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