



## **Appendix D**

# **Medicaid/MaineCare Dedicated Revenue Taxes Summary Table**

**MEDICAID/MAINECARE DEDICATED REVENUE TAXES  
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2014 FORECAST**

Source	FY08 Actual	FY09 Actual	% Chg.	FY10 Actual	% Chg.	FY11 Actual	% Chg.	FY12 Actual	% Chg.	FY13 Actual	% Chg.
Nursing Facility Tax*	31,343,582	28,777,390	-8.2%	32,403,540	12.6%	31,728,140	-2.1%	34,073,327	7.4%	35,370,670	3.8%
Residential Treatment Facility (ICFs/MR) Tax*	1,819,275	1,572,670	-13.6%	1,859,374	18.2%	1,817,768	-2.2%	2,113,206	16.3%	1,929,457	-8.7%
Hospital Tax **	60,515,510	69,958,821	15.6%	70,140,794	0.3%	80,595,499	14.9%	80,909,981	0.4%	80,942,050	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	36,494,882	37,720,482	3.4%	35,609,109	-5.6%	33,880,370	-4.9%	34,829,087	2.8%	34,998,876	0.5%
<b>Total - Health Care Provider Taxes</b>	<b>130,173,249</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>	<b>151,925,600</b>	<b>2.6%</b>	<b>153,241,054</b>	<b>0.9%</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.

\*\* 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 - DECEMBER 2014 FORECAST**

Source	FY14 Actual	% Chg.	FY 14		% Var.	FY15 Budget	% Chg.	Recom. Chg.	FY15 Revised	% Chg.
			FY14 Budget	Variance						
Nursing Facility Tax*	34,168,165	-3.4%	35,349,317	(1,181,152)	-3.3%	35,349,317	3.5%	380,383	35,729,700	4.6%
Residential Treatment Facility (ICFs/MR) Tax*	1,878,734	-2.6%	1,970,446	(91,712)	-4.7%	1,970,446	4.9%	0	1,970,446	4.9%
Hospital Tax **	97,208,195	20.1%	96,062,866	1,145,329	1.2%	97,062,866	-0.1%	292,656	97,355,522	0.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,354,849	1.0%	35,055,047	299,802	0.9%	35,055,047	-0.8%	1,400,000	36,455,047	3.1%
<b>Total - Health Care Provider Taxes</b>	<b>168,609,944</b>	<b>10.0%</b>	<b>168,437,676</b>	<b>172,268</b>	<b>0.1%</b>	<b>169,437,676</b>	<b>0.5%</b>	<b>2,073,039</b>	<b>171,510,715</b>	<b>1.7%</b>
<b>Change in Biennial Totals</b>										

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\*\* 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 - DECEMBER 2014 FORECAST**

Source	FY 16 Budget		% Chg.		FY 16 Revised		% Chg.		FY 17 Budget		% Chg.		FY 17 Revised		% Chg.		FY 18 Projections		% Chg.		FY 19 Projections		% Chg.	
	FY 16 Budget	% Chg.	FY 16 Revised	% Chg.	FY 17 Budget	% Chg.	FY 17 Revised	% Chg.	FY 17 Budget	% Chg.	FY 17 Revised	% Chg.	FY 18 Projections	% Chg.	FY 18 Projections	% Chg.	FY 18 Projections	% Chg.	FY 19 Projections	% Chg.	FY 19 Projections	% Chg.		
Nursing Facility Tax*	35,349,317	0.0%	36,449,568	2.0%	35,349,317	0.0%	36,449,568	0.0%	35,349,317	0.0%	36,449,568	0.0%	36,449,568	0.0%	36,449,568	0.0%	36,449,568	0.0%	36,449,568	0.0%	36,449,568	0.0%	36,449,568	0.0%
Residential Treatment Facility (ICFs/MR) Tax*	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%	1,970,446	0.0%
Hospital Tax **	97,062,866	0.0%	97,062,866	-0.3%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%	97,062,866	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	35,055,047	0.0%	36,455,047	0.0%	35,055,047	0.0%	36,455,047	0.0%	35,055,047	0.0%	36,455,047	0.0%	36,455,047	0.0%	36,455,047	0.0%	36,455,047	0.0%	36,455,047	0.0%	36,455,047	0.0%	36,455,047	0.0%
<b>Total - Health Care Provider Taxes</b>	<b>169,437,676</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.2%</b>	<b>169,437,676</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>169,437,676</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>	<b>171,937,927</b>	<b>0.0%</b>
<b>Change in Biennial Totals</b>							<b>5,000,502</b>																	

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