

1. Pharmacy provider. "Pharmacy Provider" means a pharmacy as defined in 32 M.R.S.A. c.117, s. 13702-A, including a pharmacy located in a federally qualified health center (as defined in 42 United States Code, Section 1395x, subsection(aa)) located in Maine.

2. Assessment. "Assessment" means the per pharmacy prescription assessment authorized by this chapter.

3. Pharmacy Prescription. "Pharmacy Prescription" means any outpatient pharmacy prescription filled, refilled or dispensed by a pharmacy provider from a pharmacy location in Maine.

**§2898-B. Pharmacy assessment**

1. Assessment established. Beginning April 1, 2026, each pharmacy provider shall be subject to a per Pharmacy Prescription assessment. The assessment shall equal \$0.70 cents per pharmacy prescription.

2. Payment of Assessment. By the 30<sup>th</sup> of each month, each pharmacy provider subject to the assessment imposed by section 1 shall submit to the assessor the number of Pharmacy Prescriptions filled by each pharmacy location in Maine in the previous month and remit the total assessment due. Revenues derived by the tax imposed by this chapter must be credited to a General Fund suspense account.

3. Deposit of assessments. On or before the 15<sup>th</sup> of each month, the state controller shall transfer the revenues generated from the assessment into the Medical Care - Payments to Providers Other Special Revenue Funds account in the Department of Health and Human Services to be used for MaineCare for payments to Pharmacy providers under the MaineCare program.

**PART SS  
SUMMARY**

This Part establishes a per prescription assessment on pharmacy providers.

**PART TT**

Sec. \_\_\_\_ . 36 MRSA, c. 380, §2897 is enacted to read:

CHAPTER 380

**AMBULANCE TAX**

**§2897-A. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings.

**1. Ambulance Service Provider.** "Ambulance service provider" means any person, persons, or organization that holds itself out to be a provider of transportation of ill or injured persons or that routinely provides such transportation by air, ground, or water vehicle that is designed, constructed or routinely used or intended to be used for such purpose and is licensed in accordance with Title 32, chapter 2-B and has a base location (as defined in rules promulgated pursuant to Title 32, chapter 2-B) in Maine. "Ambulance service provider" does not include:

A. The Maine Army National Guard, the Maine Air National Guard or the United States Armed Forces

B. A municipal fire or police department or any other governmental entity that provides emergency ambulance services;

C. An organization that is required to pay any tax under Title 36, chapters 373 or 377.

**2. Net operating revenue.** "Net operating revenue" means gross revenue collected by an ambulance service provider for the delivery of ambulance services less any deducted amounts for bad debts, charity care or payer discounts.

#### **§2897-B. Ambulance service tax**

**1. Tax Imposed.** For state fiscal years beginning on or after July 1, 2026, a tax is imposed on every ambulance service provider. The tax is equal to 6% of its net operating revenue as identified in the ambulance service provider's audited financial statement for the providers previous fiscal year.

**2. Transfer of Liability.** If an ambulance service provider liable for the tax sells or quits the business, the ambulance service provider shall make a final return and payment within 15 days after the date of selling or quitting the business. The successor, successors or assignees, if any, shall withhold a sufficient amount of the purchase money to cover the amount of the tax, along with applicable interest and penalties, until such time as the former owner produces a receipt from the State Tax Assessor showing that the taxes have been paid, or a certificate from the assessor stating that no trust fund taxes, interest or penalties are due. The liability of a purchaser is limited to the amount of the purchase price. A purchaser who fails to withhold a sufficient amount of the purchase price is jointly and severally liable for the payment of the taxes, penalties and interest accrued and unpaid on account of the operation of the business by the former owner, owners or assignors and the assessor may make an assessment against the purchaser at any time within 6 years from the date of the sale, transfer or assignment.

**3. Return required in state fiscal years beginning on or after July 1, 2026.** For tax due for state fiscal years beginning on or after July 1, 2026, an Ambulance Service Provider subject to the tax imposed by section 2897-B shall submit to the assessor a return on a form prescribed by the assessor and pay one half of the total tax due by November 15th of the state fiscal year for which the tax is being imposed and one half of the total tax due by May 15th of the state fiscal year for which the tax is being imposed.

**4. Application of revenues.** All revenues received in each fiscal year that result from the tax pursuant to this chapter from ambulance service providers must be credited to the Medical Care - Payments to Providers Other Special Revenue Funds account in the Department of Health and Human Services to be used for MaineCare provider payments.

**PART TT  
SUMMARY**

This Part establishes a tax on ambulance providers of 6%. Funds must be credited to the Department of Health and Human Services to be used for MaineCare provider payments.

**PART UU**

**Sec. UU-1. 22 MRSA §1708, sub-§3**, as enacted by PL 1975, c. 365, §1 is amended to read:

**3. Compensation for nursing homes.** A nursing home, as defined under section 1812-A, or any portion of a hospital or institution operated as a nursing home, when the State is liable for payment for care, must be reimbursed at a rate established by the Department of Health and Human Services pursuant to this subsection. ~~The department may not establish a so-called "flat rate."~~ This subsection applies to all funds, including federal funds, paid by any agency of the State to a nursing home for patient care. The department shall establish rules concerning reimbursement that:

A. Take into account the costs of providing care and services in conformity with applicable state and federal laws, rules, regulations and quality and safety standards;

A-1. [PL 2001, c. 666, Pt. A, §1 (RP); PL 2001, c. 666, Pt. E, §1 (AFF).]

B. Are reasonable and adequate to meet the costs incurred by efficiently and economically operated facilities;

C. Are consistent with federal requirements relative to limits on reimbursement under the federal Social Security Act, Title XIX;

D. Ensure that any calculation of an occupancy percentage or other basis for adjusting the rate of reimbursement for nursing facility services to reduce the amount paid in response to a decrease in the number of residents in the facility or the percentage of the facility's occupied beds excludes all beds that the facility has removed from service for all or part of the relevant fiscal period in accordance with section 333. If the excluded beds are converted to residential care beds or another program for which the department provides reimbursement, nothing in this paragraph precludes the department from including those beds for purposes of any occupancy standard applicable to the residential care or other program pursuant to duly adopted rules of the department;