

By: Representatives Holland, Morgan

To: Medicaid; Appropriations

HOUSE BILL NO. 1195

1 AN ACT TO AMEND SECTION 43-13-145, MISSISSIPPI CODE OF 1972,
2 TO DECREASE THE AMOUNT OF THE MEDICAID ASSESSMENT ON INPATIENT
3 ACUTE CARE HOSPITAL BEDS; AND FOR RELATED PURPOSES.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

5 **SECTION 1.** Section 43-13-145, Mississippi Code of 1972, is
6 amended as follows:

7 43-13-145. (1) (a) Upon each nursing facility licensed by
8 the State of Mississippi, there is levied an assessment in an
9 amount set by the division, not exceeding the maximum rate allowed
10 by federal law or regulation, for each licensed and occupied bed
11 of the facility.

12 (b) A nursing facility is exempt from the assessment
13 levied under this subsection if the facility is operated under the
14 direction and control of:

15 (i) The United States Veterans Administration or
16 other agency or department of the United States government;

17 (ii) The State Veterans Affairs Board;

18 (iii) The University of Mississippi Medical
19 Center; or

20 (iv) A state agency or a state facility that
21 either provides its own state match through intergovernmental
22 transfer or certification of funds to the division.

23 (2) (a) Upon each intermediate care facility for the
24 mentally retarded licensed by the State of Mississippi, there is
25 levied an assessment in an amount set by the division, not
26 exceeding the maximum rate allowed by federal law or regulation,
27 for each licensed and occupied bed of the facility.

28 (b) An intermediate care facility for the mentally
29 retarded is exempt from the assessment levied under this
30 subsection if the facility is operated under the direction and
31 control of:

32 (i) The United States Veterans Administration or
33 other agency or department of the United States government;

34 (ii) The State Veterans Affairs Board; or

35 (iii) The University of Mississippi Medical
36 Center.

37 (3) (a) Upon each psychiatric residential treatment
38 facility licensed by the State of Mississippi, there is levied an
39 assessment in an amount set by the division, not exceeding the
40 maximum rate allowed by federal law or regulation, for each
41 licensed and occupied bed of the facility.

42 (b) A psychiatric residential treatment facility is
43 exempt from the assessment levied under this subsection if the
44 facility is operated under the direction and control of:

45 (i) The United States Veterans Administration or
46 other agency or department of the United States government;

47 (ii) The University of Mississippi Medical Center;

48 (iii) A state agency or a state facility that
49 either provides its own state match through intergovernmental
50 transfer or certification of funds to the division.

51 (4) (a) Upon each hospital licensed by the State of
52 Mississippi, there is levied an assessment in the amount of One
53 Dollar and Fifty Cents (\$1.50) per bed for each licensed and
54 occupied inpatient acute care bed of the hospital.

55 (b) A hospital is exempt from the assessment levied
56 under this subsection if the hospital is operated under the
57 direction and control of:

58 (i) The United States Veterans Administration or
59 other agency or department of the United States government;

60 (ii) The University of Mississippi Medical Center;
61 or

62 (iii) A state agency or a state facility that
63 either provides its own state match through intergovernmental
64 transfer or certification of funds to the division.

65 (5) Each health care facility that is subject to the
66 provisions of this section shall keep and preserve such suitable
67 books and records as may be necessary to determine the amount of
68 assessment for which it is liable under this section. The books
69 and records shall be kept and preserved for a period of not less
70 than five (5) years, and those books and records shall be open for
71 examination during business hours by the division, the State Tax
72 Commission, the Office of the Attorney General and the State
73 Department of Health.

74 (6) The assessment levied under this section shall be
75 collected by the division each month beginning on March 31, 2005.

76 (7) All assessments collected under this section shall be
77 deposited in the Medical Care Fund created by Section 43-13-143.

78 (8) The assessment levied under this section shall be in
79 addition to any other assessments, taxes or fees levied by law,
80 and the assessment shall constitute a debt due the State of
81 Mississippi from the time the assessment is due until it is paid.

82 (9) (a) If a health care facility that is liable for
83 payment of an assessment levied by the division does not pay the
84 assessment when it is due, the division shall give written notice
85 to the health care facility by certified or registered mail
86 demanding payment of the assessment within ten (10) days from the
87 date of delivery of the notice. If the health care facility
88 fails or refuses to pay the assessment after receiving the notice
89 and demand from the division, the division shall withhold from any
90 Medicaid reimbursement payments that are due to the health care
91 facility the amount of the unpaid assessment and a penalty of ten
92 percent (10%) of the amount of the assessment, plus the legal rate

93 of interest until the assessment is paid in full. If the health
94 care facility does not participate in the Medicaid program, the
95 division shall turn over to the Office of the Attorney General the
96 collection of the unpaid assessment by civil action. In any such
97 civil action, the Office of the Attorney General shall collect the
98 amount of the unpaid assessment and a penalty of ten percent (10%)
99 of the amount of the assessment, plus the legal rate of interest
100 until the assessment is paid in full.

101 (b) As an additional or alternative method for
102 collecting unpaid assessments levied by the division, if a health
103 care facility fails or refuses to pay the assessment after
104 receiving notice and demand from the division, the division may
105 file a notice of a tax lien with the circuit clerk of the county
106 in which the health care facility is located, for the amount of
107 the unpaid assessment and a penalty of ten percent (10%) of the
108 amount of the assessment, plus the legal rate of interest until
109 the assessment is paid in full. Immediately upon receipt of
110 notice of the tax lien for the assessment, the circuit clerk shall
111 enter the notice of the tax lien as a judgment upon the judgment
112 roll and show in the appropriate columns the name of the health
113 care facility as judgment debtor, the name of the division as
114 judgment creditor, the amount of the unpaid assessment, and the
115 date and time of enrollment. The judgment shall be valid as
116 against mortgagees, pledgees, entrusters, purchasers, judgment
117 creditors and other persons from the time of filing with the
118 clerk. The amount of the judgment shall be a debt due the State
119 of Mississippi and remain a lien upon the tangible property of the
120 health care facility until the judgment is satisfied. The
121 judgment shall be the equivalent of any enrolled judgment of a
122 court of record and shall serve as authority for the issuance of
123 writs of execution, writs of attachment or other remedial writs.

124 **SECTION 2.** This act shall take effect and be in force from
125 and after July 1, 2007.