CHAPTER 375

HOSPITAL TAX

§2881. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2001, c. 714, Pt. NN, §2 (NEW).]

1. Gross patient services revenue. "Gross patient services revenue" means gross charges, excluding any grants, donations or research funding.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

2. Hospital. "Hospital" means an acute care health care facility with permanent inpatient beds planned, organized, operated and maintained to offer for a continuing period of time facilities and services for the diagnosis and treatment of illness, injury and deformity; with a governing board, and an organized medical staff, offering continuous 24-hour professional nursing care; with a plan to provide emergency treatment 24 hours a day and including other services as defined in the "Regulations for Licensure of General and Specialty Hospitals in the State of Maine," as amended; and that is licensed under Title 22, chapter 405 as a general hospital, specialty hospital or critical access hospital. For purposes of this chapter, "hospital" does not include a nursing home or a publicly owned specialty hospital.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

3. Inpatient hospital services. "Inpatient hospital services" means services that are furnished in a hospital by or under the direction of a physician or a dentist for the care and treatment of an inpatient.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

4. Outpatient hospital services. "Outpatient hospital services" means preventive, diagnostic, therapeutic, rehabilitative or palliative services provided in a hospital to an outpatient.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

5. Publicly owned specialty hospital. "Publicly owned specialty hospital" means a publicly owned hospital that is primarily engaged in providing psychiatric services for the diagnosis, treatment and care of persons with mental illness and that is licensed as a specialty hospital by the Department of Health and Human Services.
[PL 2001, c. 714, Pt. NN, §2 (NEW); PL 2003, c. 689, Pt. B, §6 (REV).]

6. Taxable revenues. "Taxable revenues" means gross patient services revenue.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

7. Tax year. "Tax year" means the hospital payment year, as defined by the Department of Health and Human Services, ending in state fiscal year 1999-00.
[PL 2001, c. 714, Pt. NN, §2 (NEW); PL 2003, c. 689, Pt. B, §6 (REV).]

SECTION HISTORY

PL 2001, c. 714, §NN2 (NEW). PL 2003, c. 689, §B6 (REV).

§2882. Tax imposed

For state fiscal year 2002-03, a tax is imposed against each hospital in the State. The tax is equal to .135% of gross patient services revenue for the tax year as identified on the hospital's annual financial statement for that year on file with the Department of Health and Human Services as of October 18, 2002, for inpatient and outpatient services attributable to all private and public payors. [PL 2001, c. 714, Pt. NN, §2 (NEW); PL 2003, c. 689, Pt. B, §6 (REV).]

SECTION HISTORY

PL 2001, c. 714, §NN2 (NEW). PL 2003, c. 689, §B6 (REV).

§2883. Return and payment of tax; application of revenues

1. Return required. A person subject to the tax imposed by this chapter shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay the tax by the 30th day following the effective date of this section.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

2. Application of revenues. All revenues received by the assessor under this chapter must be credited to the General Fund.
[PL 2001, c. 714, Pt. NN, §2 (NEW).]

SECTION HISTORY

PL 2001, c. 714, §NN2 (NEW).

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