

AMENDMENTS TO LB 53

Introduced by Health and Human Services

1 1. Strike the original sections and insert the following
2 sections:

3 Section 1. Section 68-1803, Revised Statutes Cumulative
4 Supplement, 2006, is amended to read:

5 68-1803 (1) Each intermediate care facility for the
6 mentally retarded shall pay a tax equal to ~~six percent~~ a percentage
7 of its net revenue for the most recent State of Nebraska fiscal
8 year. The percentage shall be (a) six percent prior to January
9 1, 2008, (b) five and one-half percent beginning January 1, 2008,
10 through September 30, 2011, and (c) six percent beginning October
11 1, 2011.

12 (2) Taxes collected under this section shall be remitted
13 to the State Treasurer for credit to the ICF/MR Reimbursement
14 Protection Fund.

15 (3) Taxes collected pursuant to this section shall be
16 reported on a separate line on the cost report of the intermediate
17 care facility for the mentally retarded, regardless of how such
18 costs are reported on any other cost report or income statement.
19 The department shall recognize such tax as an allowable cost
20 within the state plan for reimbursement of intermediate care
21 facilities for the mentally retarded which participate in the
22 medical assistance program. The tax shall be a direct pass-through
23 and shall not be subject to cost limitations.

- 1 Sec. 2. Original section 68-1803, Revised Statutes
- 2 Cumulative Supplement, 2006, is repealed.