



## Ohio Revised Code

### Section 5165.21 Per medicaid day payment rate for tax costs.

Effective: November 22, 2017

Legislation: House Bill 49 - 132nd General Assembly

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The department of medicaid shall determine each nursing facility's per medicaid day payment rate for tax costs. The rate for tax costs determined under this division for a nursing facility shall be used for subsequent years until the department conducts a rebasing. To determine a nursing facility's rate for tax costs, the department shall do both of the following:

(A) Divide the nursing facility's desk-reviewed, actual, allowable tax costs paid for the applicable calendar year by the number of inpatient days the nursing facility would have had if its occupancy rate had been one hundred per cent during the applicable calendar year;

(B) For state fiscal year 2020 and each state fiscal year thereafter (other than the first state fiscal year in a group of consecutive state fiscal years for which a rebasing is conducted), adjust the amount calculated under division (A) of this section using the difference between the following:

(1) The medicare skilled nursing facility market basket index determined for the federal fiscal year that begins during the state fiscal year immediately preceding the state fiscal year for which the adjustment is being made under division (B) of this section;

(2) The budget reduction adjustment factor for the state fiscal year for which the adjustment is being made under division (B) of this section.

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