

AUTHENTICATED, OHIO LEGISLATIVE SERVICE COMMISSION DOCUMENT #282260

## Ohio Revised Code Section 5168.61 ICF/IID quarterly franchise permit fees.

Effective: September 29, 2013 Legislation: House Bill 59 - 130th General Assembly

The department of developmental disabilities shall do all of the following:

(A) Subject to section 5168.64 of the Revised Code and divisions (B) and (C) of this section and for the purposes specified in section 5168.69 of the Revised Code, assess for each fiscal year each ICF/IID a franchise permit fee equal to the franchise permit fee rate multiplied by the product of the following:

(1) The ICF/IID's medicaid-certified capacity on the first day of May of the calendar year in which the assessment is determined pursuant to division (A) of section 5168.63 of the Revised Code;

(2) The number of days in the fiscal year.

(B) If the total amount of the franchise permit fee assessed under division (A) of this section for a fiscal year exceeds the indirect guarantee percentage of the actual net patient revenue for all ICFs/IID for that fiscal year and seventy-five per cent or more of the total number of ICFs/IID receive enhanced medicaid payments or other state payments equal to seventy-five per cent or more of their total franchise permit fee assessments, do both of the following:

(1) Recalculate the assessments under division (A) of this section using a per bed per day rate equal to the indirect guarantee percentage of actual net patient revenue for all ICFs/IID for that fiscal year;

(2) Refund the difference between the amount of the franchise permit fee assessed for that fiscal year under division (A) of this section and the amount recalculated under division (B)(1) of this section as a credit against the assessments imposed under division (A) of this section for the subsequent fiscal year.

(C) If the United States secretary of health and human services determines that the franchise permit



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fee established by sections 5168.60 to 5168.71 of the Revised Code would be an impermissible health care-related tax under the "Social Security Act," section 1903(w), 42 U.S.C. 1396b(w), take all necessary actions to cease implementation of those sections in accordance with rules adopted under section 5168.71 of the Revised Code.