



Ohio Revised Code

Section 5168.61 ICF/IID quarterly franchise permit fees.

Effective: September 30, 2021

Legislation: House Bill 110

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, quarterly assess each ICF/IID a franchise permit fee equal to the product of the following:

(1) The franchise permit fee rate;

(2) The number of the ICF/IID's inpatient days for the quarter as determined using the monthly reports submitted to the department under section 5168.62 of the Revised Code.

(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 inpatient 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 total 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 quarters of the subsequent fiscal year.

(C)(1) If the United States secretary of health and human services determines that the franchise permit fee established by sections 5168.60 to 5168.71 of the Revised Code would be an impermissible health care-related tax under section 1903(w) of the "Social Security Act," 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.

(2) If the United States secretary of health and human services adjusts the indirect guarantee percentage at any time during the fiscal year, adjust the franchise permit fee rate and associated ICF/IID invoices so as not to exceed the indirect guarantee percentage.