

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 493** HLS 23RS 756

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 24, 2023	10:32 AM	<b>Author:</b> MILLER, D.
<b>Dept./Agy.:</b> LDH/Medicaid		<b>Analyst:</b> Shawn Hotstream
<b>Subject:</b> provider fees		

MEDICAID

OR INCREASE SD RV See Note

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Provides for fees on emergency ground ambulance providers and the disposition of fees

Proposed law expands the provider fee on emergency ground ambulance providers.

<b>EXPENDITURES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

  

<b>REVENUES</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>2026-27</b>	<b>2027-28</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>						

**EXPENDITURE EXPLANATION**

Information provided by LDH indicates the provider assessment revenues generated from this measure will be utilized as a state match source for ambulance provider rates.

**REVENUE EXPLANATION**

Proposed law amends the current provider fee on emergency ground ambulance providers by 1) removing the assessment on non emergency ground ambulance providers, and 2) by expanding the existing tax base by including additional taxable services on emergency ground ambulance providers. This measure specifically allows for the inclusion of Medicaid services revenues (\$109.9 M net operating revenues) in the provider services tax base for emergency ground ambulance providers, which are currently excluded from the tax base. Expanding the taxable base may result in up to \$6,596,856 in additional statutory dedication revenue annually (6% maximum tax on the additional net operating revenues). The actual assessment percentage fee is determined at the discretion of the secretary.

Note: Removing non-emergency providers from the tax has no fiscal impact, as the department indicates this provision is not authorized by the Centers for Medicare and Medicaid Services (CMS).

Senate  
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}  
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House  
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}  
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

*Evan Brasseaux*  


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**Evan Brasseaux**  
**Interim Deputy Fiscal Officer**