

## Kentucky Revised Statutes

### 142.315 Tax on gross revenues of psychiatric residential treatment facility services.

- (1) A tax shall be imposed on psychiatric residential treatment facility services at a uniform rate of up to five and one-half percent (5.5%) on gross revenues received by each provider after July 1, 2005, for the provision of psychiatric residential treatment facility services.
- (2) The Department for Medicaid Services shall promulgate administrative regulations to ensure that a portion of the revenues generated from the assessment levied under this section and federal matching funds shall be used for rate increases for psychiatric residential treatment facility services to recognize cost increases, including current wage and benefit levels in the industry.
- (3) The remaining revenue generated from the assessment levied under this section and federal matching funds shall be used to supplement the medical-assistance-related general fund appropriations of the Department for Medicaid Services.
- (4) On or before July 1, 2005, the Cabinet for Health and Family Services, Department for Medicaid Services, shall submit an application to the Centers for Medicare and Medicaid Services to request any necessary waiver pursuant to 42 C.F.R. secs. 433.56 and 433.68.
- (5) If an application to the Centers for Medicare and Medicaid Services for a waiver is denied, the Department for Medicaid Services may resubmit the application with appropriate changes to receive an approved waiver.
- (6) The assessment imposed pursuant to this section shall begin on July 1, 2005, but is not due and payable until rates are increased pursuant to this provision.
- (7) The provisions of this section shall be null and void if the waiver or plan amendment to increase rates is not approved by the Centers for Medicare and Medicaid Services.
- (8) If the assessment provided for in this section is disallowed by the Centers for Medicare and Medicaid Services, all collections under this section shall cease.

**Effective:** June 20, 2005

**History:** Created 2005 Ky. Acts ch. 120, sec. 3, effective June 20, 2005.

**Legislative Research Commission Note (6/20/2005).** 2005 Ky. Acts chs. 11, 85, 95, 97, 98, 99, 123, and 181 instruct the Reviser of Statutes to correct statutory references to agencies and officers whose names have been changed in 2005 legislation confirming the reorganization of the executive branch. Such a correction has been made in this section.