

1 NEW SECTION. Section 2. Ambulance provider assessment fee. (1) Each ambulance provider
2 shall pay to the department a uniform ambulance provider assessment fee of 5.75% of net operating revenues.

3 (2) The department shall deposit the proceeds from collection of the fee in the ambulance provider
4 special revenue account provided for in [section 14].

5
6 NEW SECTION. Section 3. Relation to other taxes and fees. The ambulance provider assessment
7 fee imposed under [section 2] is, in addition to any other taxes and fees, required to be paid by ambulance
8 providers.

9
10 NEW SECTION. Section 4. Rulemaking authority. The department may adopt rules necessary to
11 administer [sections 1 through 13].

12
13 NEW SECTION. Section 5. Reporting and collection of fees. (1) On or before March 1 each year,
14 an ambulance provider shall file with the department a report of its net operating revenue received during the
15 previous calendar year. The report must be:

- 16 (a) in the form prescribed by the department; and
17 (b) accompanied by a payment in an amount equal to the assessment required to be paid under
18 [section 2].

19 (2) Revenue received for all emergency ambulance services provided during the calendar year
20 must be included in the calculation of the ambulance provider's net operating revenue regardless of the source
21 of payment for the services rendered, including services covered under fee-for-service and managed care
22 arrangements.

23 (3) In the case of a transfer of ownership, the successor in interest to the ambulance provider
24 assumes the liability for the fee.

25
26 NEW SECTION. Section 6. Audit -- records. (1) The department may audit the records and other
27 documents of an ambulance provider to ensure that the proper fee has been collected.

28 (2) The department may require the ambulance provider to provide records and other

1 documentation, including books, ledgers, and registers, necessary for the department to verify the proper
2 amount of the fee paid.

3 (3) An ambulance provider shall maintain and make available for inspection by the department
4 sufficient records and other documentation to demonstrate how the ambulance provider's net operating revenue
5 was calculated. The ambulance provider shall maintain the records for at least 5 years from the date the report
6 is due.

7
8 **NEW SECTION. Section 7. Periods of limitation.** (1) Except as otherwise provided in this section, a
9 deficiency may not be assessed or collected with respect to the year for which a report is filed unless the notice
10 of additional fees proposed to be assessed is mailed within 5 years from the date the report was filed. For the
11 purposes of this section, a report filed before the last day prescribed for filing is considered filed on the last day.
12 If, before the expiration of the period prescribed for the assessment of the fees, the ambulance provider
13 consents in writing to an assessment after the 5-year period, the fees may be assessed at any time prior to the
14 expiration of the period agreed on.

15 (2) A refund or credit may not be paid or allowed with respect to the year for which a report is filed
16 after 5 years from the last day prescribed for filing the report or after 1 year from the date of the overpayment,
17 whichever period expires later, unless before the expiration of the period, the ambulance provider files a claim
18 or the department has determined the existence of the overpayment and has approved the refund or credit. If
19 the ambulance provider has agreed in writing under the provisions of subsection (1) to extend the time within
20 which the department may propose an additional assessment, the period for filing a claim for a refund or credit
21 or for allowing a refund or credit if no claim is filed, is automatically extended.

22
23 **NEW SECTION. Section 8. Penalty and interest for delinquent fee.** If an ambulance provider does
24 not pay the required fee on or before the due date of the report as provided in [section 5], penalty and interest,
25 as provided in 15-1-216, must be added to the fee.

26
27 **NEW SECTION. Section 9. Estimated fee on failure to file.** For the purposes of ascertaining the
28 correctness of any report, the department may:

1 (1) examine or cause to have examined by any designated agent or representative ay books,
2 papers, records, or memoranda bearing on the information required to be included in the report;

3 (2) require the attendance of any officer or employee of the ambulance provider making the report
4 or the attendance of any other persons having relevant knowledge; and

5 (3) take testimony and require the production of any other material for its information.
6

7 **NEW SECTION. Section 10. Deficiency assessment -- penalty and interest -- hearing.** (1) (a) If
8 the department determines that the amount of the fee due is greater than the amount disclosed by the report, it
9 shall mail the ambulance provider a notice of the additional fees proposed to be assessed. Within 30 days after
10 the mailing of the notice, the ambulance provider may file with the department a written protest against the
11 proposed additional fees stating the grounds on which the protest is based. The ambulance provider may
12 request in its protest an oral hearing or an opportunity to present additional evidence relating to its fee liability.

13 (b) If a protest is not filed, the amount of the additional fees proposed to be assessed becomes
14 final on the expiration of the 30-day period.

15 (c) If a protest is filed, the department shall reconsider the proposed assessment and, if the
16 ambulance provider has requested, shall grant the provider an oral hearing After consideration of the protest
17 and the evidence presented at an oral hearing, the department's action on the protest is final when it mails
18 notice of its action to the ambulance provider.

19 (2) When a deficiency is determined and the fees become final, the department shall mail notice
20 and demand to the ambulance provider for payment. Penalty and interest may be added to any deficiency
21 assessment as provided in 15-1-216.
22

23 **NEW SECTION. Section 11. Closing agreements.** (1) The director of the department or any person
24 authorized in writing by the director may enter into an agreement with any ambulance provider relating to the
25 liability of the provider in respect to fees imposed by [sections 1 through 13].

26 (2) An agreement under this section is final and conclusive, and except on a showing of fraud,
27 malfeasance, or misrepresentation of a material fact:

28 (a) the case may not be reopened as to matters agreed on or the agreement modified by any

1 officer, employee, or agent of this state; and

2 (b) in any suit, action, or proceeding under the agreement or any determination, assessment,
3 collection, payment, abatement, refund, or credit made in accordance with the agreement, the agreement may
4 not be annulled, modified, set aside, or disregarded.

5

6 **NEW SECTION. Section 12. Credit for overpayment -- interest on overpayment.** (1) If the
7 department determines that the amount of fees, penalty, or interest due for any year is less than the amount
8 paid, the amount of the overpayment must be credited against any fees, penalty, or interest then due from the
9 ambulance provider and the balance must be refunded to the ambulance provider or its successor through
10 reorganization, merger, or consolidation or to its shareholders on dissolution.

11 (2) Except as provided in subsection (3), interest is allowed on overpayments at the same rate as
12 is charged on unpaid taxes, as provided in 15-1-216. Interest is due from the due date of the report or from the
13 date of overpayment, whichever date is later, to the date the department approves refunding or crediting of the
14 overpayment. Interest does not accrue during any period during which the processing of a claim for refund is
15 delayed more than 30 days by reason of failure of the ambulance provider to furnish information requested by
16 the department for the purpose of verifying the amount of the overpayment.

17 (3) Interest is not allowed:

18 (a) if the overpayment is refunded within 6 months from the date the report is due or from the date
19 the return is filed, whichever is later; or

20 (b) if the amount of interest is less than \$1.

21 (4) A payment not made incident to a discharge of actual ambulance provider assessment fee
22 liability or a payment reasonably assumed to be imposed under [sections 1 through 13] is not considered an
23 overpayment with respect to which interest is allowable.

24

25 **NEW SECTION. Section 13. Warrant for distraint.** If the ambulance provider assessment fee is not
26 paid when due, the department may issue a warrant for distraint as provided in Title 15, chapter 1, part 7.

27

28 **NEW SECTION. Section 14. Ambulance provider assessment special revenue account --**

1 **statutory appropriation.** (1) There is an account in the state special revenue account provided for in 17-2-102
2 to the credit of the department of public health and human services.

3 (2) The account consists of:

4 (a) money from the ambulance provider assessment provided for in [section 2];

5 (b) an amount equal to any federal financial participation claimed and received by the state for
6 eligible expenditures from the account;

7 (c) any penalties and interest on penalties collected pursuant to [sections 1 through 13];

8 (d) appropriations or other money authorized by the legislature to be credited to the account; and

9 (e) income earned on the account.

10 (3) Money in the account must be used by the department as follows:

11 (a) up to 1% of the revenue generated from the ambulance provider assessment is available to the
12 department each fiscal year for the costs of administering the supplemental payments provided for in this
13 section; and

14 (b) the remainder must be used to supplement payments to ambulance providers, on an annual
15 basis, in a manner that increases medicaid payments for emergency ambulance services up to the average
16 commercial rate for the services, to the extent possible by the amount of funds generated from the fee.

17 (4) Money remaining in the account at the end of a fiscal year may not be expended or transferred
18 for any other purpose.

19 (5) Money in the account is statutorily appropriated, as provided in 17-7-502, for the purposes
20 provided for in this section.

21 (6) In carrying out the requirements of this section, the department of public health and human
22 services shall:

23 (a) seek federal financial participation in a manner that provides the maximum match for the
24 revenue generated by the fee; and

25 (b) consult with any statewide association representing ambulance providers in the development
26 and implementation of the payments.

27

28 **Section 15.** Section 17-7-502, MCA, is amended to read:

1 **"17-7-502. Statutory appropriations -- definition -- requisites for validity.** (1) A statutory
 2 appropriation is an appropriation made by permanent law that authorizes spending by a state agency without
 3 the need for a biennial legislative appropriation or budget amendment.

4 (2) Except as provided in subsection (4), to be effective, a statutory appropriation must comply with
 5 both of the following provisions:

6 (a) The law containing the statutory authority must be listed in subsection (3).

7 (b) The law or portion of the law making a statutory appropriation must specifically state that a
 8 statutory appropriation is made as provided in this section.

9 (3) The following laws are the only laws containing statutory appropriations: 2-17-105; 5-11-120; 5-
 10 11-407; 5-13-403; 5-13-404; 7-4-2502; 7-4-2924; 7-32-236; 10-1-108; 10-1-1202; 10-1-1303; 10-2-603; 10-2-
 11 807; 10-3-203; 10-3-310; 10-3-312; 10-3-314; 10-3-316; 10-3-802; 10-3-1304; 10-4-304; 10-4-310; 15-1-121;
 12 15-1-142; 15-1-143; 15-1-218; 15-1-2302; 15-31-165; 15-31-1004; 15-31-1005; 15-35-108; 15-36-332; 15-37-
 13 117; 15-39-110; 15-65-121; 15-70-128; 15-70-131; 15-70-132; 15-70-433; 16-11-119; 16-11-509; 17-3-106; 17-
 14 3-212; 17-3-222; 17-3-241; 17-6-101; 17-6-214; 17-7-133; 17-7-215; 18-11-112; 19-3-319; 19-3-320; 19-6-410;
 15 19-9-702; 19-13-604; 19-17-301; 19-18-512; 19-19-305; 19-19-506; 19-20-604; 19-20-607; 19-21-203; 20-3-
 16 369; 20-7-1709; 20-8-107; 20-9-250; 20-9-534; 20-9-622; [20-15-328]; 20-26-617; 20-26-1503; 22-1-327; 22-3-
 17 116; 22-3-117; [22-3-1004]; 23-4-105; 23-5-306; 23-5-409; 23-5-612; 23-7-301; 23-7-402; 30-10-1004; 37-43-
 18 204; 37-50-209; 37-54-113; 39-71-503; 41-5-2011; 42-2-105; 44-4-1101; 44-4-1506; 44-12-213; 44-13-102; 50-
 19 1-115; 53-1-109; [\[section 14\]](#); 53-6-148; 53-9-113; 53-24-108; 53-24-206; 60-5-530; 60-11-115; 61-3-321; 61-3-
 20 415; 67-1-309; 69-3-870; 69-4-527; 75-1-1101; 75-5-1108; 75-6-214; 75-11-313; 75-26-308; 76-13-150; 76-13-
 21 151; 76-13-417; 76-17-103; 77-1-108; 77-2-362; 80-2-222; 80-4-416; 80-11-518; 80-11-1006; 81-1-112; 81-1-
 22 113; 81-2-203; 81-7-106; 81-7-123; 81-10-103; 82-11-161; 85-20-1504; 85-20-1505; [85-25-102]; 87-1-603;
 23 87-5-909; 90-1-115; 90-1-205; 90-1-504; 90-6-331; and 90-9-306.

24 (4) There is a statutory appropriation to pay the principal, interest, premiums, and any costs or fees
 25 associated with issuing, paying, securing, redeeming, or defeasing all bonds, notes, or other obligations, as due
 26 in the ordinary course or when earlier called for redemption or defeased, that have been authorized and issued
 27 pursuant to the laws of Montana. Agencies that have entered into agreements authorized by the laws of
 28 Montana to pay the state treasurer, for deposit in accordance with 17-2-101 through 17-2-107, as determined

1 by the state treasurer, an amount sufficient to pay the principal and interest as due on the bonds or notes have
 2 statutory appropriation authority for the payments. (In subsection (3): pursuant to sec. 10, Ch. 360, L. 1999, the
 3 inclusion of 19-20-604 terminates contingently when the amortization period for the teachers' retirement
 4 system's unfunded liability is 10 years or less; pursuant to sec. 73, Ch. 44, L. 2007, the inclusion of 19-6-410
 5 terminates contingently upon the death of the last recipient eligible under 19-6-709(2) for the supplemental
 6 benefit provided by 19-6-709; pursuant to sec. 5, Ch. 383, L. 2015, the inclusion of 85-25-102 is effective on
 7 occurrence of contingency; pursuant to sec. 6, Ch. 423, L. 2015, the inclusion of 22-3-116 and 22-3-117
 8 terminates June 30, 2025; pursuant to sec. 4, Ch. 122, L. 2017, the inclusion of 10-3-1304 terminates
 9 September 30, 2025; pursuant to sec. 1, Ch. 213, L. 2017, the inclusion of 90-6-331 terminates June 30, 2027;
 10 pursuant to sec. 10, Ch. 374, L. 2017, the inclusion of 76-17-103 terminates June 30, 2027; pursuant to secs.
 11 11, 12, and 14, Ch. 343, L. 2019, the inclusion of 15-35-108 terminates June 30, 2027; pursuant to sec. 1, Ch.
 12 408, L. 2019, the inclusion of 17-7-215 terminates June 30, 2029; pursuant to secs. 1, 2, 3, Ch. 139, L. 2021,
 13 the inclusion of 53-9-113 terminates June 30, 2027; pursuant to sec. 8, Ch. 200, L. 2021, the inclusion of 10-4-
 14 310 terminates July 1, 2031; pursuant to secs. 3, 4, Ch. 404, L. 2021, the inclusion of 30-10-1004 terminates
 15 June 30, 2027; pursuant to sec. 5, Ch. 548, L. 2021, the inclusion of 50-1-115 terminates June 30, 2025;
 16 pursuant to secs. 5 and 12, Ch. 563, L. 2021, the inclusion of 22-3-1004 is effective July 1, 2027; pursuant to
 17 sec. 1, Ch. 20, L. 2023, sec. 2, Ch. 20, L. 2023, and sec. 3, Ch. 20, L. 2023, the inclusion of 81-1-112, 81-1-
 18 113, and 81-7-106 terminates June 30, 2029; pursuant to sec. 9, Ch. 44, L. 2023, the inclusion of 15-1-142
 19 terminates December 31, 2025; pursuant to sec. 10, Ch. 47, L. 2023, the inclusion of 15-1-2302 terminates
 20 June 30, 2025; pursuant to sec. 2, Ch. 374, L. 2023, the inclusion of 10-3-802 terminates June 30, 2031;
 21 pursuant to sec. 12, Ch. 558, L. 2023, the inclusion of 20-9-250 terminates December 31, 2029; pursuant to
 22 sec. 4, Ch. 621, L. 2023, the inclusion of 22-1-327 terminates July 1, 2029; pursuant to sec. 24, Ch. 722, L.
 23 2023, the inclusion of 17-7-133 terminates June 30, 2027; pursuant to sec. 10, Ch. 758, L. 2023, the inclusion
 24 of 44-4-1506 terminates June 30, 2027; and pursuant to sec. 10, Ch. 764, L. 2023, the inclusion of 15-1-143
 25 terminates December 31, 2025.)"

26

27 **NEW SECTION. Section 16. Direction to department of revenue and department of public**
 28 **health and human services.** The legislature directs the department of revenue to delay collection of the

1 ambulance provider assessment fee provided for in [section 2] until the department of public health and human
2 services notifies the department of revenue that the centers for medicare and medicaid services has approved
3 the payments provided for in [section 14].
4

5 NEW SECTION. Section 17. Codification instruction. (1) [Sections 1 through 13] are intended to
6 be codified as a new chapter in Title 15, and the provisions of Title 15 apply to [sections 1 through 13].

7 (2) [Section 14] is intended to be codified as an integral part of Title 53, chapter 6, part 1, and the
8 provisions of Title 53, chapter 6, part 1, apply to [section 14].
9

10 NEW SECTION. Section 18. Effective date. [This act] is effective July 1, 2025.
11

12 NEW SECTION. Section 19. Contingent termination. (1) [Sections 1 through 15] terminate on the
13 date that federal law or policy is amended so that the assessment fee collected pursuant to [sections 1 through
14 15] may not be considered as the state's share in claiming federal financial participation under the medicaid
15 program. The department of public health and human services shall submit certification of the change in federal
16 law or policy within 15 days of the occurrence of the contingency.

17 (2) If [sections 1 through 15] are terminated under the provisions of this section, all fees received
18 or collected by the department of revenue prior to the date on which the act becomes void must be deposited in
19 accordance with [section 2], and a person or party may not receive a refund of any fees received or collected by
20 the department prior to the date on which [sections 1 through 15] become void."
21

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