

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - AUGUST 2020 FORECAST

Source	FY15 Actuals	FY 16 Actual	% Chg.	FY 17 Actual	% Chg.	FY18 Actual	% Chg.	FY19 Actual	% Chg.	FY19 Budget	FY19 Variance	% Var.
Nursing Facility Tax	35,323,010	37,105,990	5.0%	36,162,788	-2.5%	33,755,577	-6.7%	34,999,161	3.7%	34,908,680	90,481	0.3%
Residential Treatment Facility (ICFs/MR) Tax	1,660,080	2,005,640	20.8%	1,939,129	-3.3%	2,078,079	7.2%	2,055,506	-1.1%	2,027,000	28,506	1.4%
Hospital Tax *	97,379,317	95,334,196	-2.1%	95,028,525	-0.3%	103,355,698	8.8%	102,503,718	-0.8%	103,044,619	(540,901)	-0.5%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)**	36,711,725	40,128,998	9.3%	43,710,762	8.9%	45,960,421	5.1%	50,424,722	9.7%	53,690,955	(3,266,233)	-6.1%
Total - Health Care Provider Taxes	171,074,132	174,574,824	2.0%	176,841,205	1.3%	185,149,775	4.7%	189,983,107	2.6%	193,671,254	(3,688,147)	-1.9%

* The hospital tax base year was modified in PL 2007, c. 545, to hospital fiscal years ending during calendar year 2006 beginning in FY 09; again in PL 2009, c. 571 to hospital fiscal years ending during calendar year 2008 beginning in FY 11; again in PL 2013, c. 368 to hospital fiscal years ending during calendar year 2012 beginning in FY 14; again in PL 2017, c.284 to hospital fiscal years ending during calendar year 2014 beginning in FY 18; and again in PL 2019, c.343 to hospital fiscal years ending during calendar year 2016 beginning in FY 20.

** The Service Provider Tax rates were increased in PL 2015, c. 267, Part TTTT from 5.0% to 6.0% beginning in FY16, on 01/01/2016.

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Source	FY20 Actual	% Chg.	FY20 Revised	FY20 Variance	% Var.	FY21 Budget	% Chg.	Recom. Chg.	FY21 Revised	% Chg.
Nursing Facility Tax	43,432,833	24.1%	39,291,304	4,141,529	10.5%	41,786,220	-3.8%	0	41,786,220	-3.8%
Residential Treatment Facility (ICFs/MR) Tax	2,250,322	9.5%	2,278,115	(27,793)	-1.2%	2,278,115	1.2%	0	2,278,115	1.2%
Hospital Tax *	115,464,903	12.6%	115,287,729	177,174	0.2%	117,387,729	1.7%	(1,499,586)	115,888,143	0.4%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)**	52,990,306	5.1%	52,640,692	349,614	0.7%	54,169,872	2.2%	(13,254)	54,156,618	2.2%
Total - Health Care Provider Taxes	214,138,364	12.7%	209,497,840	4,640,524	2.2%	215,621,936	0.7%	(1,512,840)	214,109,096	0.0%

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Source	FY22 Budget	% Chg.	Recom. Chg.	FY22 Revised	% Chg.	FY23 Budget	% Chg.	Recom. Chg.	FY23 Revised	% Chg.
Nursing Facility Tax	41,786,220	0.0%	0	41,786,220	0.0%	41,786,220	0.0%	0	41,786,220	0.0%
Residential Treatment Facility (ICFs/MR) Tax	2,278,115	0.0%	0	2,278,115	0.0%	2,278,115	0.0%	0	2,278,115	0.0%
Hospital Tax *	117,387,729	0.0%	(1,499,586)	115,888,143	0.0%	117,387,729	0.0%	(1,499,586)	115,888,143	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)**	54,169,872	0.0%	(13,254)	54,156,618	0.0%	54,169,872	0.0%	(13,254)	54,156,618	0.0%
Total - Health Care Provider Taxes	215,621,936	0.0%	(1,512,840)	214,109,096	0.0%	215,621,936	0.0%	(1,512,840)	214,109,096	0.0%
Change in Biennial Totals								(3,025,680)		

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