

**MEDICAID/MAINECARE DEDICATED REVENUE TAXES**  
**REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2021 FORECAST**

Source	FY 17 Actual	FY18 Actual	% Chg.	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY21 Budget	% Chg.	Recom. Chg.	FY21 Revised	% Chg.
Nursing Facility Tax	36,162,788	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	44,522,563	2.5%	(3,658,759)	40,863,804	-5.9%
Residential Treatment Facility (ICFs/MR) Tax	1,939,129	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,494,963	10.9%	(102,758)	2,392,205	6.3%
Hospital Tax *	95,028,525	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,143	0.4%	19	115,888,162	0.4%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	43,710,762	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	53,593,822	1.1%	(1,343,026)	52,250,796	-1.4%
<b>Total - Health Care Provider Taxes</b>	<b>176,841,205</b>	<b>185,149,775</b>	<b>4.7%</b>	<b>189,983,107</b>	<b>2.6%</b>	<b>214,138,364</b>	<b>12.7%</b>	<b>216,499,491</b>	<b>1.1%</b>	<b>(5,104,524)</b>	<b>211,394,967</b>	<b>-1.3%</b>

\* 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.

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Source	FY22 Budget	% Chg.	Recom. Chg.	FY22 Revised	% Chg.	FY23 Budget	% Chg.	Recom. Chg.	FY23 Revised	% Chg.
Nursing Facility Tax	42,588,026	-4.3%	(3,658,759)	38,929,267	-4.7%	41,786,220	-1.9%	(3,658,759)	38,127,461	-2.1%
Residential Treatment Facility (ICFs/MR) Tax	2,278,115	-8.7%	(102,758)	2,175,357	-9.1%	2,278,115	0.0%	(102,758)	2,175,357	0.0%
Hospital Tax *	127,706,519	10.2%	19	127,706,538	10.2%	127,706,519	0.0%	19	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	56,334,084	5.1%	(1,343,026)	54,991,058	5.2%	54,156,618	-3.9%	(1,343,026)	52,813,592	-4.0%
<b>Total - Health Care Provider Taxes</b>	<b>228,906,744</b>	<b>5.7%</b>	<b>(5,104,524)</b>	<b>223,802,220</b>	<b>5.9%</b>	<b>225,927,472</b>	<b>-1.3%</b>	<b>(5,104,524)</b>	<b>220,822,948</b>	<b>-1.3%</b>
<b>Change in Biennial Totals</b>								<b>(10,209,048)</b>		

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REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - MAY 2021 FORECAST**

Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Budget	% Chg.
Nursing Facility Tax	41,786,220	9.6%	(3,658,759)	38,127,461	0.0%	41,786,220	0.0%	(3,658,759)	38,127,461	0.0%
Residential Treatment Facility (ICFs/MR) Tax	2,278,115	4.7%	(102,758)	2,175,357	0.0%	2,278,115	0.0%	(102,758)	2,175,357	0.0%
Hospital Tax *	127,706,519	0.0%	19	127,706,538	0.0%	127,706,519	0.0%	19	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	54,156,618	2.5%	(1,343,026)	52,813,592	0.0%	54,156,618	0.0%	(1,343,026)	52,813,592	0.0%
<b>Total - Health Care Provider Taxes</b>	<b>225,927,472</b>	<b>2.3%</b>	<b>(5,104,524)</b>	<b>220,822,948</b>	<b>0.0%</b>	<b>225,927,472</b>	<b>0.0%</b>	<b>(5,104,524)</b>	<b>220,822,948</b>	<b>0.0%</b>
<b>Change in Biennial Totals</b>								<b>(10,209,048)</b>		

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