



General Assembly

**Amendment**

February Session, 2014

LCO No. 3824

**\*HB0538403824HR0\***

Offered by:

REP. WILLIAMS, 68<sup>th</sup> Dist.

REP. BETTS, 78<sup>th</sup> Dist.

To: Subst. House Bill No. 5384

File No. 442

Cal. No. 258

**"AN ACT CONCERNING REPORTS OF NURSE STAFFING LEVELS."**

1 After the last section, add the following and renumber sections and  
2 internal references accordingly:

3 "Sec. 501. Section 12-263b of the general statutes is repealed and the  
4 following is substituted in lieu thereof (*Effective from passage*):

5 (a) For each calendar quarter commencing on or after July 1, 2011, to  
6 the calendar quarter ending on June 30, 2014, inclusive, there is hereby  
7 imposed a tax on the net patient revenue of each hospital in this state  
8 to be paid each calendar quarter. The rate of such tax shall be up to the  
9 maximum rate allowed under federal law. The Commissioner of Social  
10 Services shall determine the base year on which such tax shall be  
11 assessed. The Commissioner of Social Services may, in consultation  
12 with the Secretary of the Office of Policy and Management and in  
13 accordance with federal law, exempt a hospital from the tax on  
14 payment earned for the provision of outpatient services based on

15 financial hardship. Effective July 1, 2012, [and for the succeeding  
 16 fifteen months,] the rates of such tax, the base year on which such tax  
 17 shall be assessed, and the hospitals exempt from the outpatient portion  
 18 of the tax based on financial hardship shall be the same tax rates, base  
 19 year and outpatient exemption for hardship in effect on January 1,  
 20 2012.

21 (b) Each hospital shall, on or before the last day of January, April,  
 22 July and October of each year, render to the Commissioner of Revenue  
 23 Services a return, on forms prescribed or furnished by the  
 24 Commissioner of Revenue Services and signed by one of its principal  
 25 officers, stating specifically the name and location of such hospital, and  
 26 the amount of its net patient revenue as determined by the  
 27 Commissioner of Social Services. Payment shall be made with such  
 28 return. Each hospital shall file such return electronically with the  
 29 department and make such payment by electronic funds transfer in the  
 30 manner provided by chapter 228g, irrespective of whether the hospital  
 31 would otherwise have been required to file such return electronically  
 32 or to make such payment by electronic funds transfer under the  
 33 provisions of chapter 228g.

34 (c) No return or payment shall be due from a hospital pursuant to  
 35 this chapter for any calendar quarter commencing on or after July 1,  
 36 2014, except the provisions of sections 12-263c to 12-263e, inclusive,  
 37 shall apply to all tax payments due prior to said date."

This act shall take effect as follows and shall amend the following sections:		
Sec. 501	<i>from passage</i>	12-263b