



General Assembly

**Amendment**

January Session, 2015

LCO No. 9376



Offered by:  
SEN. FRANTZ, 36<sup>th</sup> Dist.

To: House Bill No. 7061

File No.

Cal. No.

(As Amended)

**"AN ACT CONCERNING THE STATE BUDGET FOR THE BIENNIUM ENDING JUNE 30, 2017, AND MAKING APPROPRIATIONS THEREFOR, AND OTHER PROVISIONS RELATED TO REVENUE, DEFICIENCY APPROPRIATIONS AND TAX FAIRNESS AND ECONOMIC DEVELOPMENT."**

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- 1 In line 1470, after the closing bracket insert "and"
  - 2 In line 1486, strike "; and" and substitute "." in lieu thereof
  - 3 Strike lines 1487 to 1502, inclusive, in their entirety
  - 4 Strike section 89 in its entirety, substitute the following in lieu
  - 5 thereof and renumber sections and internal references accordingly:
  - 6 "Sec. 89. Section 12-263b of the general statutes is repealed and the
  - 7 following is substituted in lieu thereof (*Effective July 1, 2015*):
  - 8 (a) For each calendar quarter commencing on or after July 1, 2011,

9 there is hereby imposed a tax on the net patient revenue of each  
10 hospital in this state to be paid each calendar quarter. The rate of such  
11 tax shall be up to the maximum rate allowed under federal law, but  
12 shall not exceed a rate of six per cent of such net patient revenue. The  
13 Commissioner of Social Services shall determine the base year on  
14 which such tax shall be assessed. The Commissioner of Social Services  
15 may, in consultation with the Secretary of the Office of Policy and  
16 Management and in accordance with federal law, exempt a hospital  
17 from the tax on payment earned for the provision of outpatient  
18 services based on financial hardship. Effective July 1, 2012, and for the  
19 succeeding fifteen months, the rates of such tax, the base year on which  
20 such tax shall be assessed, and the hospitals exempt from the  
21 outpatient portion of the tax based on financial hardship shall be the  
22 same tax rates, base year and outpatient exemption for hardship in  
23 effect on January 1, 2012.

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

37 Sec. 90. (NEW) (*Effective July 1, 2015*) For the fiscal year ending June  
38 30, 2016, and annually thereafter, the Commissioner of Social Services  
39 shall refund to hospitals in this state that are subject to the tax on net  
40 patient revenue pursuant to chapter 211a of the general statutes the  
41 amount of revenue collected pursuant to the tax during the applicable

42 fiscal year. The amount of such refunds shall be calculated in  
43 accordance with federal law."

44 Strike section 172 in its entirety and renumber remaining sections  
45 and internal references accordingly