



General Assembly

February Session, 2016

Committee Bill No. 49

LCO No. 3160



Referred to Committee on FINANCE, REVENUE AND BONDING

Introduced by:
(FIN)

AN ACT CONCERNING AN EXEMPTION FROM THE HOSPITAL TAX FOR CERTAIN SMALL HOSPITALS.

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-263a of the general statutes is repealed and the
2 following is substituted in lieu thereof (*Effective July 1, 2016, and*
3 *applicable to calendar quarters commencing on or after July 1, 2016*):

4 As used in sections 12-263a to 12-263e, inclusive:

5 (1) "Hospital" means any health care facility or institution, as
6 defined in section 19a-630, [which] that is licensed as a short-term
7 general hospital by the Department of Public Health, but does not
8 include (A) any hospital [which] that, on October 1, 1997, is within the
9 class of hospitals licensed by the department as children's general
10 hospitals, [or] (B) a short-term acute hospital operated exclusively by
11 the state other than a short-term acute hospital operated by the state as
12 a receiver pursuant to chapter 920, or (C) any hospital (i) that is not
13 part of a hospital system, as defined in section 19a-486i, (ii) with one
14 hundred sixty or fewer beds, and (iii) that is located in a municipality

15 that is not contiguous to any other municipality with a hospital located
16 in such municipality;

17 (2) "Net patient revenue" means the amount of accrued payments
18 earned by a hospital for the provision of inpatient and outpatient
19 services;

20 (3) "Commissioner" means the Commissioner of Revenue Services;

21 (4) "Department" means the Department of Revenue Services.

This act shall take effect as follows and shall amend the following sections:		
Section 1	<i>July 1, 2016, and applicable to calendar quarters commencing on or after July 1, 2016</i>	12-263a

Statement of Purpose:

To exempt certain small hospitals from the hospital tax.

[Proposed deletions are enclosed in brackets. Proposed additions are indicated by underline, except that when the entire text of a bill or resolution or a section of a bill or resolution is new, it is not underlined.]

Co-Sponsors: SEN. FLEXER, 29th Dist.; REP. RANDALL, 44th Dist.
REP. ROVERO, 51st Dist.; SEN. MARTIN, 31st Dist.

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