

CHAPTER 377**HOSPITAL TAX****§2891. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2003, c. 513, Pt. H, §1 (NEW).]

1. Hospital. "Hospital" means an acute care health care facility with permanent inpatient beds planned, organized, operated and maintained to offer for a continuing period of time facilities and services for the diagnosis and treatment of illness, injury and deformity; with a governing board and an organized medical staff offering continuous 24-hour professional nursing care; with a plan to provide emergency treatment 24 hours a day and including other services as defined in rules of the Department of Health and Human Services relating to licensure of general and specialty hospitals; and that is licensed under Title 22, chapter 405 as a general hospital, specialty hospital or critical access hospital. For purposes of this chapter, "hospital" does not include a nursing home or a publicly owned specialty hospital; for state fiscal years beginning on or after July 1, 2008, municipally funded hospitals; or, beginning January 1, 2025, critical access hospitals.
[PL 2023, c. 643, Pt. JJ, §1 (AMD).]

1-A. Municipally funded hospital. "Municipally funded hospital" means Cary Medical Center in Caribou.
[PL 2021, c. 253, Pt. B, §5 (AMD).]

2. Net operating revenue. "Net operating revenue" means gross charges of facilities less any deducted amounts for charity care and payer discounts.
[PL 2003, c. 688, Pt. L, §1 (AMD); PL 2003, c. 688, Pt. L, §2 (AFF).]

3. Publicly owned specialty hospital. "Publicly owned specialty hospital" means a publicly owned hospital that is primarily engaged in providing psychiatric services for the diagnosis, treatment and care of persons with mental illness and that is licensed as a specialty hospital by the Department of Health and Human Services.
[PL 2007, c. 438, §61 (AMD).]

4. Tax year.
[PL 2005, c. 12, Pt. ZZ, §1 (RP).]

SECTION HISTORY

RR 2003, c. 2, §116 (COR). PL 2003, c. 513, §H1 (NEW). PL 2003, c. 688, §L1 (AMD). PL 2003, c. 688, §L2 (AFF). PL 2003, c. 689, §B6 (REV). PL 2005, c. 12, §ZZ1 (AMD). PL 2007, c. 438, §61 (AMD). PL 2007, c. 545, §§4, 5 (AMD). PL 2021, c. 253, Pt. B, §5 (AMD). PL 2023, c. 643, Pt. JJ, §1 (AMD).

§2892. Tax imposed

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(FUTURE CONTINGENT TERMINATION: See PL 2003, c. 673, Pt. HH, §§6, 7)

For the state fiscal year beginning on July 1, 2003, a tax is imposed against each hospital in the State. The tax is equal to .74% of net operating revenue for the tax year as identified on the hospital's most recent audited annual financial statement for that tax year. Delinquent tax payments are subject to Title 22, section 3175-C. [PL 2003, c. 673, Pt. HH, §3 (AMD).]

For state fiscal years beginning on or after July 1, 2004, a tax is imposed annually against each hospital in the State. The tax is equal to 2.23% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's taxable year. Beginning January 1, 2025, the tax for hospitals and specialty hospitals is equal to 3.25% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2022. Beginning January 1, 2025, the tax does not apply to critical access hospitals. For the state fiscal year beginning July 1, 2004, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2002. For the state fiscal year beginning July 1, 2005, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2003. For state fiscal years beginning on or after July 1, 2006 but before July 1, 2008, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2004. [PL 2023, c. 643, Pt. JJ, §2 (AMD).]

For state fiscal years beginning on or after July 1, 2008 but before July 1, 2010, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2006. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2010 but before July 1, 2013, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2008. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2013 but before July 1, 2017, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2012. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2017 but before July 1, 2019, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2014. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2019 but before July 1, 2021, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2016. [PL 2021, c. 29, Pt. M, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2021 but before July 1, 2024, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2018. [PL 2023, c. 412, Pt. YY, §1 (AMD).]

For the state fiscal year beginning on July 1, 2024, the hospital's taxable year is as required in section 2893, subsection 2-A. [PL 2023, c. 643, Pt. JJ, §3 (AMD).]

For state fiscal years beginning on or after July 1, 2025, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2022. [PL 2023, c. 643, Pt. JJ, §4 (NEW).]

SECTION HISTORY

PL 2003, c. 513, §H1 (NEW). PL 2003, c. 673, §HH3 (AMD). PL 2003, c. 673, §§HH6,7 (AFF). PL 2005, c. 12, §ZZ2 (AMD). PL 2007, c. 545, §6 (AMD). PL 2009, c. 571, Pt. AAA, §1 (AMD). PL 2013, c. 368, Pt. QQ, §1 (AMD). PL 2017, c. 284, Pt. IIII, §1 (AMD). PL 2019, c. 343, Pt. EEE, §1 (AMD). PL 2019, c. 616, Pt. Y, §1 (AMD). PL 2021, c. 29, Pt. M, §§1, 2 (AMD). PL 2023, c. 412, Pt. YY, §§1, 2 (AMD). PL 2023, c. 643, Pt. JJ, §§2-4 (AMD).

§2893. Return and payment of tax; application of revenues

1. Return required in state fiscal year 2003-04. For the tax due for state fiscal year 2003-04, a person subject to the tax imposed by this chapter shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay the tax by the 30th day following the effective date of this section.

[PL 2003, c. 513, Pt. H, §1 (NEW).]

2. Return required in state fiscal years beginning on or after July 1, 2004. For tax due for state fiscal years beginning on or after July 1, 2004, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay one half of the total tax due by November 15th of the state fiscal year for which the tax is being imposed and one half of the total tax due by May 15th of the state fiscal year for which the tax is being imposed. [PL 2009, c. 571, Pt. VV, §1 (AMD).]

2-A. Return required in state fiscal year beginning July 1, 2024. For tax due for the state fiscal year beginning July 1, 2024, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed by the assessor and pay:

A. An amount equal to 2.23% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2020 multiplied by one-half on or before November 15, 2024; [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

B. For a hospital or a specialty hospital, an amount equal to 3.25% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2022 multiplied by one-half on or before May 15, 2025; and [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

C. For a facility licensed as a psychiatric hospital by the Department of Health and Human Services pursuant to Title 22, section 1817, an amount equal to 2.23% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2022 multiplied by one-half on or before May 15, 2025. [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

[PL 2023, c. 643, Pt. JJ, §5 (NEW).]

3. Application of revenues. All revenues received in each fiscal year that result from the tax pursuant to this chapter from hospitals net of refunds must be credited to the Medical Care - Payments to Providers Other Special Revenue Funds account in the Department of Health and Human Services to be used for MaineCare hospital payments.

[PL 2023, c. 643, Pt. JJ, §6 (RPR).]

SECTION HISTORY

PL 2003, c. 513, §H1 (NEW). PL 2003, c. 673, §HH4 (AMD). PL 2007, c. 438, §62 (AMD). PL 2009, c. 571, Pt. VV, §§1, 2 (AMD). PL 2023, c. 643, Pt. JJ, §§5, 6 (AMD).

§2894. Hospital assessment

For state fiscal year 2010-11, an assessment is imposed against each hospital in the State. The assessment is equal to 0.12% of net operating revenue as identified on the hospital's most recent audited financial statement for the hospital's fiscal year that ended during calendar year 2008. [PL 2009, c. 571, Pt. VV, §3 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. VV, §3 (NEW).

§2895. Return and payment of assessment; application of revenues

1. Return required. A person subject to the assessment imposed under section 2894 shall submit to the assessor a return on a form prescribed and furnished by the assessor. The assessment is payable in 2 payments. The first payment is due by September 30, 2010. The 2nd payment is due by March 30, 2011.

[PL 2009, c. 571, Pt. VV, §4 (NEW).]

2. Application of revenues. All revenues received by the assessor under section 2894 must be credited to the General Fund.

[PL 2009, c. 571, Pt. VV, §4 (NEW).]

SECTION HISTORY

PL 2009, c. 571, Pt. VV, §4 (NEW).

§2896. Hospital assessment; 2012-2013

1. Assessment. For state fiscal year 2012-13, an assessment is imposed against each hospital in the State. The assessment is equal to 0.39% of net operating revenue as identified on the hospital's most recent audited financial statement for the hospital's fiscal year that ended during calendar year 2008.

[PL 2011, c. 477, Pt. II, §1 (NEW).]

2. Return required. A person subject to the assessment imposed under this section shall submit to the assessor a return on a form prescribed and furnished by the assessor. The assessment is payable in 2 payments. The first payment is due by September 30, 2012. The 2nd payment is due by March 30, 2013.

[PL 2011, c. 477, Pt. II, §1 (NEW).]

3. Application of revenues. All revenues received by the assessor under subsection 1 must be credited to the General Fund.

[PL 2011, c. 477, Pt. II, §1 (NEW).]

SECTION HISTORY

PL 2011, c. 477, Pt. II, §1 (NEW).

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