

**MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2023 FORECAST**

Source	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY21 Actual	% Chg.	FY22 Actual	% Chg.	FY23 Actual	% Chg.	FY23 Budget	Variance	% Var.
Nursing Facility Tax	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-12.0%	38,095,910	-0.3%	42,342,711	11.1%	41,102,821	1,239,890	3.0%
Residential Treatment Facility (ICFs/MR) Tax	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	12.8%	2,741,744	8.0%	3,040,114	10.9%	2,922,471	117,643	4.0%
Hospital Tax *	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%	126,885,314	9.5%	124,708,001	-1.7%	127,706,538	(2,998,537)	-2.3%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-2.7%	52,687,741	2.1%	57,756,470	9.6%	57,277,062	479,408	0.8%
Total - Health Care Provider Taxes	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-2.8%	220,410,709	5.9%	227,847,296	3.4%	229,008,892	(1,161,596)	-0.5%

* 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; in PL 2019, c.343 to hospital fiscal years ending during calendar year 2016 beginning in FY 20; again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22 and again in PL 2023 c.412 to hospital fiscal years ending in calendar year 2020 beginning in FY 25. PL 2023 c.412 eliminated the health care services from the service provider tax under the Maine Revised Statutes, Title 36, section 2552, effective January 1, 2025.

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Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Revised	% Chg.
Nursing Facility Tax	39,506,375	-6.7%	1,493,625	41,000,000	-3.2%	42,141,124	6.7%	976,898	43,118,022	5.2%
Residential Treatment Facility (ICFs/MR) Tax	2,922,471	-3.9%	232,529	3,155,000	3.8%	2,922,471	0.0%	232,529	3,155,000	0.0%
Hospital Tax *	127,706,538	2.4%	0	127,706,538	2.4%	122,298,490	-4.2%	0	122,298,490	-4.2%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	59,178,250	2.5%	1,197,218	60,375,468	4.5%	36,794,833	-37.8%	758,184	37,553,017	-37.8%
Total - Health Care Provider Taxes	229,313,634	0.6%	2,923,372	232,237,006	1.9%	204,156,918	-11.0%	1,967,611	206,124,529	-11.2%
Change in Biennial Totals								4,890,983		

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Source	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Nursing Facility Tax	42,141,124	0.0%	976,898	43,118,022	0.0%	42,141,124	0.0%	976,898	43,118,022	0.0%
Residential Treatment Facility (ICFs/MR) Tax	2,922,471	0.0%	232,529	3,155,000	0.0%	2,922,471	0.0%	232,529	3,155,000	0.0%
Hospital Tax *	122,298,490	0.0%	0	122,298,490	0.0%	122,298,490	0.0%	0	122,298,490	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	36,794,833	0.0%	(36,794,833)	(0)	-100.0%	36,794,832	0.0%	(36,794,833)	(0)	0.0%
Total - Health Care Provider Taxes	204,156,918	0.0%	(35,585,406)	168,571,512	-18.2%	204,156,917	0.0%	(35,585,406)	168,571,511	0.0%
Change in Biennial Totals								(71,170,812)		

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