

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2021 FORECAST

Source	FY 17 Actual	FY18 Actual	% Chg.	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY21 Actual	% Chg.	FY21 Budget	FY21 Variance	% Var
Nursing Facility Tax	36,162,788	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-12.0%	40,863,804	(2,649,129)	-6.5%
Residential Treatment Facility (ICFs/MR) Tax	1,939,129	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	12.8%	2,392,205	145,755	6.1%
Hospital Tax *	95,028,525	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%	115,888,162	(9)	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	43,710,762	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-2.7%	52,250,796	(670,181)	-1.3%
Total - Health Care Provider Taxes	176,841,205	185,149,775	4.7%	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-2.8%	211,394,967	(3,173,564)	-1.5%

* 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 and again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22.

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Source	FY22 Budget	% Chg.	Recom. Chg.	FY22 Revised	% Chg.	FY23 Budget	% Chg.	Recom. Chg.	FY23 Revised	% Chg.
Nursing Facility Tax	40,709,502	6.5%	512,375	41,221,877	7.9%	41,725,243	2.5%	1,418,907	43,144,150	4.7%
Residential Treatment Facility (ICFs/MR) Tax	2,175,357	-14.3%	347,399	2,522,756	-0.6%	148,357	-93.2%	347,399	495,756	-80.3%
Hospital Tax *	127,706,538	10.2%	0	127,706,538	10.2%	127,706,538	0.0%	0	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	57,768,292	12.0%	(3,528,670)	54,239,622	5.2%	62,811,563	8.7%	(3,093,717)	59,717,846	10.1%
Total - Health Care Provider Taxes	228,359,689	9.7%	(2,668,896)	225,690,793	8.4%	232,391,701	1.8%	(1,327,411)	231,064,290	2.4%
Change in Biennial Totals								(3,996,307)		

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Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Budget	% Chg.
Nursing Facility Tax	41,725,243	0.0%	1,418,907	43,144,150	0.0%	41,725,243	0.0%	1,418,907	43,144,150	0.0%
Residential Treatment Facility (ICFs/MR) Tax	148,357	0.0%	347,399	495,756	0.0%	148,357	0.0%	347,399	495,756	0.0%
Hospital Tax *	127,706,538	0.0%	0	127,706,538	0.0%	127,706,538	0.0%	0	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	62,811,563	0.0%	(3,093,717)	59,717,846	0.0%	62,811,563	0.0%	(3,093,717)	59,717,846	0.0%
Total - Health Care Provider Taxes	232,391,701	0.0%	(1,327,411)	231,064,290	0.0%	232,391,701	0.0%	(1,327,411)	231,064,290	0.0%
Change in Biennial Totals								(2,654,822)		

* 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 and again in PL 2021, c. 29 to hospital fiscal years ending in calendar year 2018 beginning in FY 22.