

2012 -- H 7896

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STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2012

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A N A C T

RELATING TO TAXATION - OUTPATIENT FACILITY AND IMAGING SERVICES
SURCHARGE

Introduced By: Representative Eileen S. Naughton

Date Introduced: March 06, 2012

Referred To: House Finance

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-64-2 of the General Laws in Chapter 44-64 entitled "The
2 Outpatient Health Care Facility Surcharge" is hereby amended to read as follows:

3 **44-64-2. Definitions. --** The following words and phrases as used in this chapter have the
4 following meaning:

5 (1) "Administrator" means the tax administrator within the department of revenue.

6 (2) "Gross patient revenue" means the gross amount received on a cash basis by the
7 provider from all patient care and other gross operating income. However, charitable
8 contributions, fund raising proceeds, and endowment support shall not be considered "gross
9 patient revenue."

10 (3) "Net patient services revenue" means the charges related to patient care services less
11 (i) charges attributable to charity care, (ii) bad debt expenses, ~~and~~ (iii) contractual allowances,
12 [and \(iv\) charges attributable to medical supplies used within the outpatient health care facility.](#)

13 (4) "Person" means any individual, corporation, company, association, partnership, joint
14 stock association, and the legal successor thereof.

15 (5) "Provider" means a licensed facility or operator, including a government facility or
16 operator, subject to a surcharge under this chapter.

17 (6) "Surcharge" means the assessment that is imposed upon net patient revenue pursuant
18 to this chapter.

1 SECTION 2. Section 44-65-2 of the General Laws in Chapter 44-65 entitled "Imaging
2 Services Surcharge" is hereby amended to read as follows:

3 **44-65-2. Definitions.** -- The following words and phrases as used in this chapter have the
4 following meaning:

5 (1) "Administrator" means the tax administrator within the department of administration.

6 (2) "Gross patient revenue" means the gross amount received on a cash basis by a
7 provider from all income derived from the provision of imaging services to patients. Charitable
8 contributions, fundraising proceeds, and endowment support shall not be considered as "gross
9 patient revenue."

10 (3) "Imaging services" means and includes all the professional and technical components
11 of x-ray, ultrasound (including echocardiography), computed tomography (CT), magnetic
12 resonance imaging (MRI), positron emission tomography (PET), positron emission
13 tomography/computed tomography (PET/CT), general nuclear medicine, and bone densitometry
14 procedures.

15 (4) "Net patient services revenue" means the charges related to patient care services less
16 (i) charges attributable to charity care, (ii) bad debt expenses, ~~and~~ (iii) contractual allowances,
17 and (iv) charges attributable to medical supplies used for imaging services.

18 (5) "Person" means any individual, corporation, company, association, partnership, joint
19 stock association, and the legal successor thereof.

20 (6) "Provider" means any person who furnishes imaging services for the purposes of
21 patient diagnosis, assessment or treatment, excluding any person licensed as a hospital or a
22 rehabilitation hospital center or a not-for-profit organization ambulatory care facility, pursuant to
23 the provisions of chapter 17 of title 23 of the Rhode Island general laws, as amended or not
24 performing more than two hundred (200) radiological procedures per month. Further, the term
25 "provider" shall not apply to any person subject to the provisions of chapter 64 of title 44 or to
26 any person licensed in the state of Rhode Island as a dentist or a podiatrist or a veterinarian.

27 (7) "Surcharge" means the assessment imposed upon net patient revenue pursuant to this
28 chapter.

29 SECTION 3. This act shall take effect upon passage.

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EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF

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- 1 This act would include charges for medical supplies used for imaging surcharges as
- 2 charges exempt from the determination of outpatient health care facilities surcharges.
- 3 This act would take effect upon passage.

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