

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2025 FORECAST

Source	FY21 Actual	% Chg.	FY22 Actual	% Chg.	FY23 Actual	% Chg.	FY24 Actual	% Chg.	FY25 Actual	% Chg.	FY25 Budget	FY25 Variance	% Var.
Nursing Facility Tax	38,214,675	-12.0%	38,095,910	-0.3%	42,342,711	11.1%	44,811,586	5.8%	47,048,251	5.0%	46,314,084	734,167	1.6%
Residential Treatment Facility (ICFs/MR) Tax	2,537,960	12.8%	2,741,744	8.0%	3,040,114	10.9%	3,950,286	29.9%	3,894,997	-1.4%	3,921,869	(26,872)	-0.7%
Hospital Tax *	115,888,153	0.4%	126,885,314	9.5%	124,708,001	-1.7%	125,773,075	0.9%	147,656,752	17.4%	151,770,910	(4,114,158)	-2.7%
Service Provider Tax - Private Non-Medical Institutions (PNMIs) **	51,580,615	-2.7%	52,687,741	2.1%	57,756,470	9.6%	63,133,811	9.3%	37,602,633	-40.4%	37,553,880	48,753	0.1%
Total - Health Care Provider Taxes	208,221,403	-2.8%	220,410,709	5.9%	227,847,296	3.4%	237,668,758	4.3%	236,202,633	-0.6%	239,560,743	(3,358,109)	-1.4%

* 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; and again in PL 2023, c.643 to hospital fiscal years ending in calendar year 2022 beginning in FY 26. PL 2023, c.643 also updated the tax rate applied to acute care hospitals from 2.23% to 3.25% and eliminated the hospital tax for critical access hospitals, effective January 1, 2025.

** Public Law 2023, chapter 412, Part XXX 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	FY26 Budget	% Chg.	Recom. Chg.	FY26 Revised	% Chg.	FY27 Budget	% Chg.	Recom. Chg.	FY27 Revised	% Chg.
Nursing Facility Tax	50,750,000	7.9%	0	50,750,000	7.9%	50,879,711	0.3%	0	50,879,711	0.3%
Residential Treatment Facility (ICFs/MR) Tax	3,771,000	-3.2%	0	3,771,000	-3.2%	3,771,000	0.0%	0	3,771,000	0.0%
Hospital Tax *	177,054,287	19.9%	0	177,054,287	19.9%	177,054,287	0.0%	0	177,054,287	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs) **	0	-100.0%	0	0	-100.0%	0	N/A	0	0	N/A
Total - Health Care Provider Taxes	231,575,287	-2.0%	0	231,575,287	-2.0%	231,704,998	0.1%	0	231,704,998	0.1%
Change in Biennial Totals								0		

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Source	FY28 Budget	% Chg.	Recom. Chg.	FY28 Revised	% Chg.	FY29 Budget	% Chg.	Recom. Chg.	FY29 Revised	% Chg.
Nursing Facility Tax	50,151,853	-1.4%	0	50,151,853	-1.4%	49,423,995	-1.5%	0	49,423,995	-1.5%
Residential Treatment Facility (ICFs/MR) Tax	3,771,000	0.0%	0	3,771,000	0.0%	3,771,000	0.0%	0	3,771,000	0.0%
Hospital Tax *	177,054,287	0.0%	0	177,054,287	0.0%	177,054,287	0.0%	0	177,054,287	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs) **	0	N/A	0	0	N/A	0	N/A	0	0	N/A
Total - Health Care Provider Taxes	230,977,140	-0.3%	0	230,977,140	-0.3%	230,249,282	-0.3%	0	230,249,282	-0.3%
Change in Biennial Totals								0		

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