

MEDICAID/MAINECARE DEDICATED REVENUE TAXES
REVENUE FORECASTING COMMITTEE RECOMMENDATIONS - DECEMBER 2022 FORECAST

Source	FY 16 Actual	% Chg.	FY 17 Actual	% Chg.	FY18 Actual	% Chg.	FY19 Actual	% Chg.	FY20 Actual	% Chg.	FY21 Actual	% Chg.
Nursing Facility Tax	37,105,990	5.0%	36,162,788	-2.5%	33,755,577	-6.7%	34,999,161	3.7%	43,432,833	24.1%	38,214,675	-12.0%
Residential Treatment Facility (ICFs/MR) Tax	2,005,640	20.8%	1,939,129	-3.3%	2,078,079	7.2%	2,055,506	-1.1%	2,250,322	9.5%	2,537,960	12.8%
Hospital Tax *	95,334,196	-2.1%	95,028,525	-0.3%	103,355,698	8.8%	102,503,718	-0.8%	115,464,903	12.6%	115,888,153	0.4%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	40,128,998	9.3%	43,710,762	8.9%	45,960,421	5.1%	50,424,722	9.7%	52,990,306	5.1%	51,580,615	-2.7%
Total - Health Care Provider Taxes	174,574,824	2.0%	176,841,205	1.3%	185,149,775	4.7%	189,983,107	2.6%	214,138,364	12.7%	208,221,403	-2.8%

* 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 Actual	% Chg.	FY22 Budget	Variance	% Var.	FY23 Budget	% Chg.	Recom. Chg.	FY23 Revised	% Chg.
Nursing Facility Tax	38,095,910	-0.3%	39,221,877	(1,125,967)	-2.9%	42,399,034	11.3%	(4,303,125)	38,095,909	0.0%
Residential Treatment Facility (ICFs/MR) Tax	2,741,744	8.0%	2,522,756	218,988	8.7%	2,522,756	-8.0%	226,343	2,749,099	0.3%
Hospital Tax *	126,885,314	9.5%	127,706,538	(821,224)	-0.6%	127,706,538	0.6%	0	127,706,538	0.6%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	52,687,741	2.1%	53,016,983	(329,242)	-0.6%	63,756,598	21.0%	(6,904,378)	56,852,220	7.9%
Total - Health Care Provider Taxes	220,410,709	5.9%	222,468,154	(2,057,445)	-0.9%	236,384,926	7.2%	(10,981,160)	225,403,766	2.3%
Change in Biennial Totals								(10,981,160)		

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Source	FY24 Budget	% Chg.	Recom. Chg.	FY24 Revised	% Chg.	FY25 Budget	% Chg.	Recom. Chg.	FY25 Revised	% Chg.	FY26 Forecast	% Chg.	FY27 Forecast	% Chg.
Nursing Facility Tax	41,121,952	-3.0%	(4,303,125)	36,818,827	-3.4%	41,121,952	0.0%	(4,303,125)	36,818,827	0.0%	36,818,827	0.0%	36,818,827	0.0%
Residential Treatment Facility (ICFs/MR) Tax	2,522,756	0.0%	226,343	2,749,099	0.0%	2,522,756	0.0%	226,343	2,749,099	0.0%	2,749,099	0.0%	2,749,099	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%	127,706,538	0.0%	127,706,538	0.0%
Service Provider Tax - Private Non-Medical Institutions (PNMIs)	63,100,144	-1.0%	(6,904,378)	56,195,766	-1.2%	63,100,144	0.0%	(6,904,378)	56,195,766	0.0%	56,195,766	0.0%	56,195,766	0.0%
Total - Health Care Provider Taxes	234,451,390	-0.8%	(10,981,160)	223,470,230	-0.9%	234,451,390	0.0%	(10,981,160)	223,470,230	0.0%	223,470,230	0.0%	223,470,230	0.0%
Change in Biennial Totals														(21,962,320)

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