

**Effective 5/10/2016**

**Part 1  
General Provisions**

**26-36b-101 Title.**

This chapter is known as "Inpatient Hospital Assessment Act."

Enacted by Chapter 279, 2016 General Session

**26-36b-102 Application.**

- (1) Other than for the imposition of the assessment described in this chapter, nothing in this chapter shall affect the nonprofit or tax exempt status of any nonprofit charitable, religious, or educational health care provider under:
  - (a) Section 501(c), as amended, of the Internal Revenue Code;
  - (b) other applicable federal law;
  - (c) any state law;
  - (d) any ad valorem property taxes;
  - (e) any sales or use taxes; or
  - (f) any other taxes, fees, or assessments, whether imposed or sought to be imposed, by the state or any political subdivision, county, municipality, district, authority, or any agency or department thereof.
- (2) All assessments paid under this chapter may be included as an allowable cost of a hospital for purposes of any applicable Medicaid reimbursement formula.
- (3) This chapter does not authorize a political subdivision of the state to:
  - (a) license a hospital for revenue;
  - (b) impose a tax or assessment upon a hospital; or
  - (c) impose a tax or assessment measured by the income or earnings of a hospital.

Enacted by Chapter 279, 2016 General Session

**26-36b-103 Definitions.**

As used in this chapter:

- (1) "Assessment" means the inpatient hospital assessment established by this chapter.
- (2) "CMS" means the same as that term is defined in Section 26-18-411.
- (3) "Discharges" means the number of total hospital discharges reported on:
  - (a) Worksheet S-3 Part I, column 15, lines 14, 16, and 17 of the 2552-10 Medicare cost report for the applicable assessment year; or
  - (b) a similar report adopted by the department by administrative rule, if the report under Subsection (3)(a) is no longer available.
- (4) "Division" means the Division of Health Care Financing within the department.
- (5) "Medicare cost report" means CMS-2552-10, the cost report for electronic filing of hospitals.
- (6) "Non-state government hospital":
  - (a) means a hospital owned by a non-state government entity; and
  - (b) does not include:
    - (i) the Utah State Hospital; or
    - (ii) a hospital owned by the federal government, including the Veterans Administration Hospital.
- (7) "Private hospital":

(a) means:

- (i) a privately owned general acute hospital operating in the state as defined in Section 26-21-2;  
and
  - (ii) a privately owned specialty hospital operating in the state, which shall include a privately owned hospital whose inpatient admissions are predominantly:
    - (A) rehabilitation;
    - (B) psychiatric;
    - (C) chemical dependency; or
    - (D) long-term acute care services; and
  - (b) does not include a residential care or treatment facility as defined in Section 62A-2-101.
- (8) "State teaching hospital" means a state owned teaching hospital that is part of an institution of higher education.

Enacted by Chapter 279, 2016 General Session