WEST VIRGINIA CODE: §11-27-10

§11-27-10. Imposition of tax on providers of intermediate care facility services for individuals with an intellectual disability.

(a) Imposition of tax. -- For the privilege of engaging or continuing within this state in the business of providing intermediate care facility services for individuals with an intellectual disability, there is levied and shall be collected from every person rendering such service an annual broad-based health care related tax.

(b) Rate and measure of tax. -- The tax imposed in subsection (a) of this section is five and one-half percent of the gross receipts derived by the taxpayer from furnishing intermediate care facility services in this state to individuals with an intellectual disability.

(c) Definitions. --

(1) "Gross receipts" means the amount received or receivable, whether in cash or in kind, from patients, third-party payors and others for intermediate care facility services furnished by the provider, including retroactive adjustments under reimbursement agreements with third-party payors, without any deduction for any expenses of any kind: Provided, That accrual basis providers are allowed to reduce gross receipts by their contractual allowances, to the extent those allowances are included therein, and by bad debts, to the extent the amount of those bad debts was previously included in gross receipts upon which the tax imposed by this section was paid.

(2) "Contractual allowances" means the difference between revenue (gross receipts) at established rates and amounts realizable from third-party payors under contractual agreements.

(3) "Intermediate care facility services for individuals with an intellectual disability" means those services that are intermediate care facility services for individuals with an intellectual disability for purposes of Section 1903(w) of the Social Security Act.

(d) Effective date. -- The tax imposed by this section applies to gross receipts received or receivable by providers after May 31, 1993.

WV Legislature