WEST VIRGINIA CODE: §11-27-19

§11-27-19. Imposition of tax on providers of therapists' services.

(a) Imposition of tax. -- For the privilege of engaging or continuing within this state in the business of providing therapists' services, there is hereby 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 shall be one and three-fourths percent of the gross receipts derived by the taxpayer from furnishing therapy services in this state.

(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 therapy 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 shall be allowed to reduce gross receipts by their contractual allowances, to the extent such allowances are included therein, and by bad debts, to the extent the amount of such 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) "Therapy services" includes physical therapy, speech therapy, occupational therapy, respiratory therapy, audiological services and rehabilitative specialist furnished by a person trained to furnish such therapy and, where a license to practice is required by law, such person is entitled to practice such therapy in this state.

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

WV Legislature