WEST VIRGINIA CODE: §11-27-37

§11-27-37. Contingent increase in rates of certain health care provider taxes.

(a) Increase in rates of certain provider taxes. -- Notwithstanding any provision of this code to the contrary:

(1) The rate of the tax imposed by section four of this article on providers of ambulatory surgical centers shall be two and thirty-six hundredths percent of the gross receipts received or receivable by providers on and after the first day of the calendar month as provided in subsection (b) of this section;

(2) The rate of the tax imposed by section nine of this article on providers of inpatient hospital services shall be three and thirty-eight hundredths percent of the gross receipts received or receivable by providers on and after the first day of the calendar month as provided in subsection (b) of this section;

(3) The rate of tax imposed by section ten of this article on providers of intermediate care facility services shall be five and ninety-five hundredths percent of the gross receipts received or receivable by providers on and after the first day of the calendar month as provided in subsection (b) of this section; and

(4) The rate of the tax imposed by section fifteen of this article on providers of outpatient hospital services shall be three and thirty-eight hundredths percent of the gross receipts received or receivable by providers on and after the first day of the calendar month as provided in subsection (b) of this section.

(b) Effective date. -- This section shall take effect as provided in article six, section thirty of the Constitution of this state: Provided, That this section does not apply to any taxpayer unless and until all of the following have occurred: (1) The Governor makes a determination that both estimated General Revenue Fund collections and the funds available to fund this state's Medicaid program as set forth in the annual budget bill enacted by the Legislature will both be less in the next fiscal year than those funds are estimated to be in the current fiscal year, with this decrease being a result of changes, or anticipated changes, in the Medicaid program at the federal level or a result of federal administrative actions with respect to this state's Medicaid program; (2) the Governor notifies the President of the Senate and the Speaker of the House of Delegates of this determination; (3) the Governor issues an executive order convening a panel to study and examine possible alternative means of addressing and resolving the anticipated Medicaid program budget shortfall, which panel shall include, but may not be limited to, one or more representatives of each group of providers upon which the provider tax increases contemplated by this section may be imposed; (4) this panel is afforded not less than seventy-five days in which to conduct its study and provide a report and recommendations to the Governor, the President of the Senate and the Speaker of the House of Delegates; and (5) the Legislature adopts a

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resolution authorizing imposition of the rate increases described in this section. If, and only if, no other solution than the tax increase set forth herein is implemented by either administrative or legislative action in response to the report and recommendations of the study panel to the anticipated Medicaid budget shortfall, and upon adoption of a resolution of the Legislature, the provisions of this section shall become effective on the date specified by the Legislature in the resolution.

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