

# WEST VIRGINIA CODE: §11-27-7

## **§11-27-7. Imposition of tax on providers of emergency ambulance service.**

(a) Imposition of tax. -- For the privilege of engaging or continuing within this state in the business of providing emergency ambulance service, 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 five and one-half percent of the gross receipts derived by the taxpayer from furnishing emergency ambulance service 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 emergency ambulance service 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) "Ambulance" means any privately or publicly owned vehicle or aircraft which is designed, constructed or modified, equipped or maintained, and operated for the transportation of patients.

(4) "Emergency ambulance service" means the transportation by ambulance, and the emergency medical services rendered at the site of pickup and en route, of a patient to or from a place where medical, hospital or clinical service is normally available.

(5) "Emergency medical services" means emergency medical services as defined in section three, article four-c, chapter sixteen of this code.

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