

Alaska State Legislature

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Session: Capitol Room 24
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Representative Cathy Tilton
Representative Jamie Allard
Representative Kevin McCabe
Representative Tom McKay
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House Ways and Means

House Bill 381 HEALTH CARE PROVIDER TAX

Sectional Analysis

Section 1

Amends AS 43 (Revenue and Taxation) to add a new section of law for a healthcare provider tax.

Adds a 5.5% tax on net patient revenue for healthcare providers operating in Alaska.

Requires healthcare providers to file a return with the department of revenue and submit payment of the tax to the department.

A provider must keep records of its patient revenues in a form prescribed by the department.

Creates the health care provider fund for deposits from provider taxes.

The legislature may use the balance in the fund to make appropriations for the state Medicaid program.

Provides definitions.