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**TITLE 13 – DEPARTMENT OF SOCIAL SERVICES
Division 70 – MO HealthNet Division
Chapter 3 – Conditions of Provider Participation,
Reimbursement, and Procedure of General
Applicability**

EMERGENCY AMENDMENT

13 CSR 70-3.200 Ambulance Service Reimbursement Allowance. MO HealthNet Division is amending sections (1) and (2) of this rule.

PURPOSE: This amendment is changing the tax base from gross receipts to emergency transport mileage.

EMERGENCY STATEMENT: This emergency amendment allows the MO HealthNet Division to change the ambulance service reimbursement allowance tax base effective October 1, 2022. On August 28, 2022, new statutes went into effect that removed gross receipts as the required tax base for the ambulance service reimbursement allowance. This emergency amendment is necessary to protect governmental interest as the ambulance service reimbursement allowance provides the state share for Medicaid services for eligible Missouri residents. As a result, MO HealthNet Division finds a compelling governmental interest, which requires this emergency action. A proposed amendment covering the same material is published in this issue of the Missouri Register. The scope of this emergency amendment is limited to the circumstances creating the emergency and complies with the protections extended in the Missouri and United States Constitutions. The MO HealthNet Division believes this emergency amendment is fair to all interested persons and parties under the circumstances. The emergency amendment was filed Feb. 6, 2023, effective Feb. 22, 2023, and expires Aug. 20, 2023.

(1) Ambulance [S]service [R]reimbursement [A]allowance shall be assessed as described in this section.

(A) Definitions.

1. Ambulance. Ambulance shall have the same meaning as such term is defined in section 190.100, RSMo.

2. Department. Department of Social Services.

3. Director. Director of the Department of Social Services.

4. Division. MO HealthNet Division.

5. [Gross receipts] Emergency Transport Mileage. Emergency ambulance [revenue] mileage from Medicare, Medicaid, insurance, and private payments received by an ambulance service licensed under section 190.109, RSMo (or by its predecessor in interest following a change of ownership). [Revenue] Mileage from CPT Code A0427/A0425 ambulance service, advanced life support, emergency transport, level 1 (ALS1-emergency)[, and associated ground mileage]; CPT Code A0429/A0425 ambulance services, basic life support, emergency transport (BLS-emergency)[, and associated ground mileage]; and CPT Code A0433/A0425 advanced life support, level 2 (ALS2)[, and associated ground mileage].

6. Engaging in the business of providing ambulance services. Accepting payment for ambulance services as such term is defined in section 190.100, RSMo.

(B) Beginning October 1, 2013, each ground emergency ambulance services provider in this state, except for any ambulance service owned and operated by an entity owned and operated by the state of Missouri, including but not limited to any hospital owned or operated by the board of

curators, as defined in Chapter 172, RSMo, or any department of the state, shall, in addition to all other fees and taxes now required or paid, pay an ambulance service reimbursement allowance for the privilege of engaging in the business of providing ambulance services as defined in section 190.100, RSMo. [Gross receipts] Emergency Transport Mileage shall be obtained by the division from [a survey conducted] the providers six (6) months after calendar year end (i.e., calendar year [2012 gross receipts] 2021 mileage will be obtained through an affidavit [survey] sent out by the state in [2013] 2022). Collection of the ambulance service reimbursement allowance beginning October 1, [2013] 2022, and thereafter each October 1, shall be based on [gross receipts collected in] emergency transport mileage from the prior calendar year. (i.e. October 1, [2013] 2022 shall be based on [gross receipts collected in] emergency transport mileage from calendar year [2012] 2021).

1. The ambulance service reimbursement allowance owed for currently licensed emergency ambulance providers as defined in section 190.100, RSMo, shall be calculated by multiplying the ambulance service reimbursement allowance tax rate by the [gross receipts] emergency transport mileage, as defined above in paragraph (1)(A)5.

A. Exceptions.

(1) For emergency ambulance providers without reported [survey the gross receipts] data, emergency transport mileage used to determine the ambulance service reimbursement allowance shall be estimated as follows:

(a) Emergency ambulance providers shall be divided into quartiles based on total emergency ambulance transports;

(b) [Gross receipts] Emergency transport mileage shall be individually summed and divided by the total emergency ambulance transports in the quartile to yield an average [gross receipt] per emergency ambulance transport; and

(c) The number of emergency ambulance transports as reported to the Department of Health and Senior Services (Bureau of Emergency Medical Services (BEMS) data) as required by 19 CSR 30-40.375(3) for the emergency ambulance provider without reported [survey] data shall be multiplied by the average [gross receipts per emergency ambulance transport] emergency transport mileage).

2. Each ambulance provider shall submit an affidavit to the department with the following information:

A. Provider name;

B. Contact;

C. Telephone number;

D. Address;

E. Federal Tax ID number;

F. MO HealthNet provider number;

G. Emergency Transport Mileage; and

H. Gross receipts attributable to emergency ambulance revenue from Medicare, Medicaid, insurance, and private payments received by the ambulance service.

(C) The Department of Social Services shall provide each emergency ambulance provider with a final determination letter. The letter shall include emergency ambulance provider name, National Provider Identifier (NPI) number, total emergency [ambulance gross receipts] transport mileage, ambulance service reimbursement allowance tax rate, and annual tax amount.

1. Each emergency ambulance provider required to pay the ambulance service reimbursement allowance shall review the information in the letter and, if necessary, provide the department with correct information. If the information supplied by the department is incorrect, the emergency

ambulance provider, within fifteen (15) calendar days of receiving the confirmation schedule, must notify the division and explain the corrections. If the division does not receive corrected information within fifteen (15) calendar days, it will be assumed to be correct, unless the emergency ambulance provider files a protest in accordance with subsection (1)(E) of this regulation.

(2) Ambulance ~~[S]service [R]reimbursement [A]allowance~~ Rate beginning October 1, ~~[2013] 2022~~. The ambulance service reimbursement allowance rate beginning October 1, ~~[2013] 2022~~ determined by the division, as set forth in subsection (1) (B) above, is as follows:

(A) ~~[The ambulance service reimbursement allowance rate shall be three and seventy-four hundredths percent (3.74%) of gross receipts as determined in paragraph (1)(A)5. above with an aggregate annual adjustment, by the MO HealthNet Division, not to exceed one percent (1.0%) based on the ambulance services total gross receipts.]~~ Beginning October 1, 2022, the tax rate will be one dollar and fifty-eight cents (\$1.58) per mile. MO HealthNet Division will have the discretion to adjust the tax rate on a quarterly basis. No ambulance service reimbursement allowance shall be collected by the Department of Social Services if the federal Centers for Medicare and Medicaid Services (CMS) determines that such reimbursement allowance is not authorized under Title XIX of the Social Security Act~~].;~~ **and**

(B) For each year (October thru September), the total tax amount collected shall not exceed six percent (6%) of emergency ambulance gross receipts in the aggregate as reported in paragraph (1)(B)2.H.

AUTHORITY: sections 190.836 [and], 208.201, and 660.017 RSMo [Supp. 2013] 2016 and section 190.815, RSMo Supp. 2022. Original rule filed March 19, 2010, effective Nov. 30, 2010. Amended: Filed Oct. 10, 2013, effective April 30, 2014. Emergency amendment filed Feb. 06, 2023, effective Feb. 22, 2023, expires Aug. 20 2023. A proposed amendment covering this same material is published in this issue of the Missouri Register.

PUBLIC COST: This emergency amendment will not cost state agencies or political subdivisions more than five hundred dollars (\$500) in the time the emergency is effective.

PRIVATE COST: This emergency amendment will not cost private entities more than five hundred dollars (\$500) in the time the emergency is effective.