

SECOND REGULAR SESSION

SENATE COMMITTEE SUBSTITUTE FOR

SENATE BILL NO. 725

101ST GENERAL ASSEMBLY

3949S.02C

ADRIANE D. CROUSE, Secretary

AN ACT

To repeal sections 190.800, 190.803, 190.806, and 190.815, RSMo, and to enact in lieu thereof four new sections relating to ground ambulance services.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 190.800, 190.803, 190.806, and
2 190.815, RSMo, are repealed and four new sections enacted in
3 lieu thereof, to be known as sections 190.800, 190.803, 190.806,
4 and 190.815, to read as follows:

190.800. 1. Each ground ambulance service, except for
2 any ambulance service owned and operated by an entity owned
3 and operated by the state of Missouri, including but not
4 limited to any hospital owned or operated by the board of
5 curators, as defined in chapter 172, or any department of
6 the state, shall, in addition to all other fees and taxes
7 now required or paid, pay an ambulance service reimbursement
8 allowance tax for the privilege of engaging in the business
9 of providing ambulance services in this state.

10 2. For the purpose of this section, the following
11 terms shall mean:

12 (1) "Ambulance", the same meaning as such term is
13 defined in section 190.100;

14 (2) "Ambulance service", the same meaning as such term
15 is defined in section 190.100;

EXPLANATION-Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

16 (3) "Engaging in the business of providing ambulance
17 services in this state", accepting payment for such
18 services[;

19 (4) "Gross receipts", all amounts received by an
20 ambulance service licensed under section 190.109 for its own
21 account from the provision of all emergency services, as
22 defined in section 190.100, to the public in the state of
23 Missouri, but shall not include revenue from taxes collected
24 under law, grants, subsidies received from governmental
25 agencies, or the value of charity care].

190.803. 1. Each ambulance service's reimbursement
2 allowance shall be based on [its gross receipts using] a
3 formula established by the department of social services by
4 [rule. The determination of tax due shall be the monthly
5 gross receipts reported to the department of social services
6 multiplied by the tax rate established by rule by the
7 department of social services. Such tax rate may be a
8 graduated rate based on gross receipts and shall not exceed
9 a rate of six percent per annum of gross receipts]
10 **regulations and rules as provided in section 190.836. The**
11 **ambulance reimbursement allowance shall be consistent with**
12 **permissible health care related taxes, as defined in 42 CFR**
13 **433, Subpart B, as amended.**

14 2. Notwithstanding any other provision of law to the
15 contrary, any action respecting the validity of the rules
16 promulgated under this section or section 190.815 or 190.833
17 shall be filed in the circuit court of Cole County. The
18 circuit court of Cole County shall hear the matter as the
19 court of original jurisdiction.

190.806. Each ambulance service shall keep such
2 records as may be necessary to determine the amount of its
3 reimbursement allowance. On or before the first day of

4 October of each year, every ambulance service shall submit
5 to the department of social services a statement that
6 accurately reflects such information as is necessary to
7 determine such ambulance service's reimbursement allowance
8 tax. [Each licensed ambulance service shall report gross
9 receipts to the department of social services.] The
10 information obtained by the department of social services
11 shall be confidential.

190.815. The director of the department of social
2 services shall prescribe by rule the form and content of any
3 document required to be filed under sections 190.800 to
4 190.836. [No later than November 30, 2009, the department
5 of social services shall promulgate rules to implement the
6 provisions of sections 190.830 to 190.836.]

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