

#### Letter of Direction #32

Michelle Lujan Grisham, Governor David R. Scrase, M.D., Secretary Nicole Comeaux, J.D., M.P.H, Director

Date: April 3, 2020

To: Centennial Care Managed Care Organizations

From: Nicole Comeaux, Director, Medical Assistance Division

Subject: Health Care Quality Surcharge (HCQS) created by Senate Bill 246 (SB246)

Title: Health Care Quality Surcharge (HCQS)

The purpose of this Letter of Direction (LOD) is to provide instructions to the Centennial Care Managed Care Organizations (MCOs) for implementing the Health Care Quality Surcharge (HCQS) program as required by New Mexico statute under Senate Bill 246 (SB246) from the 2019 Regular Legislative Session. In accordance with SB246 statutory requirements, the MCOs are required to make payments for the first two quarters of the HCQS program (July-September 2019 and October-December 2019) to contracted facilities based on HSD's calculations on or before April 30, 2020.

# 1. HCQS Program Background

As authorized by 2019 SB246, the HCQS program imposes a daily surcharge on Nursing Facilities (NFs) and Institutional Care Facilities for Individuals with Intellectual Disabilities (ICF/IIDs) for non-Medicare bed days. The purpose of the surcharge is to increase each facility's Medicaid reimbursement rates by at least the rate of inflation and to provide additional bonus payments to NFs based on performance data.

Facilities are required to pay the first two surcharge assessments of FY20 to the NM Taxation & Revenue Department (TRD) on or before April 25, 2020. For all future quarters, the surcharge must be paid by facilities by the 25<sup>th</sup> day after the previous quarter's end; and HSD must pay the facilities by the 30th day after the previous quarter's end. Payment to ICF/IIDs will be made through the Medicaid fee-for-service (FFS) program and is not a component of this directive. However, since Medicaid NF care is always provided and paid through the managed care delivery model, all additional payments to be made to NFs through the HCQS program must be administered and dispensed by the Centennial Care MCOs. Increases shall be applied to New Mexico NFs but do not apply to out-of-state facilities. Out-of-state facilities are not subject to the surcharge; therefore, they are not eligible to receive rate increases or quality payments under the HCQS program.

There are three NF classes created under the statute:

- Class 1 A healthcare facility with less than 60 beds;
- Class 2 A healthcare facility with 60 or more beds and less than 90,000 annual Medicaid bed days; and
- Class 3 A healthcare facility with 60 or more beds and 90,000 or more annual Medicaid bed days.

The surcharge is calculated based on facility data that is reported to HSD. After HSD reconciles and reviews the data, HSD transmits the data to TRD. TRD then generates an automatic email prompting the facility to verify the data and pay the surcharge through the TRD portal. The TRD portal went into production and was ready to accept payments from providers effective April 1, 2020.

## 2. Nursing Facility Payments for July 1 – December 31, 2019

For the retroactive period containing the first two quarters of the HCQS program (July 1, 2019 through December 31, 2019), the MCOs are directed to make quality payments to all contracted facilities based on HSD's calculations of amounts owed to each NF. All payments made to NFs for the retroactive period are for quality reporting; therefore, claims reprocessing for the first two quarters of FY20 will not be required. The MCOs must make payments for the first two quarters of the HCQS program to contracted facilities based on HSD's calculations on or before April 30, 2020.

The MCOs should note that HCQS quality payments are higher for the retroactive period of July through December 2019 because per diem and Market Basket Index (MBI) rate increases cannot be made retroactive to the previous rating period per federal rules. The per diem and MBI rate increases will be effective January 2020 going forward (see Section 3 below).

All dollars for the quality payments to be made for this time period will be made on a separate payment term basis as an additional amount to the capitation rates and the MCOs will distribute the separate payment term amount to contracted NFs as directed by HSD.

#### 3. Nursing Facility Per Diem and MBI increases Effective January 1, 2020

Effective January 1, 2020, the MCOs are directed to implement Medicaid rate increases to NFs in two categories as follows:

- 1. Uniform per diem rate increases based on class of facility:
  - Class 1 <60 beds exempt from surcharge: No per diem rate increase;
  - Class 2 60 or more beds and <90,000 Medicaid bed days: \$20.03/Medicaid bed day; and
  - Class 3 60 or more beds and 90,000 or more Medicaid bed days: \$7.01/Medicaid bed day.
- 2. Market Basket Increase (MBI) of 2.8% for each facility. This amount is calculated before the per diem increase add-on cited above.

The MCOs are directed to increase NF per diem rates by the uniform percentage MBI factor and the uniform per diem add-on for utilization incurred by Medicaid members beginning January 1, 2020. The MCOs are directed to reprocess claims at the higher per diem and MBI amounts retroactive to January 1, 2020. The MCOs must complete the implementation of per diem and MBI rate increases and reprocess affected claims by July 30, 2020, to assure compliance with the SB246 statutory deadline.

Per statute, the MBI will be adjusted on July 1 of each year. HSD will provide this adjustment percentage to the MCOs by May 15 of each year.

Please note that the surcharge is assessed on **all** non-Medicare bed days, including hospice; therefore, the rate increases cited above should also be applied to Medicaid hospice bed days. The NFs may need to negotiate reimbursement changes with their contracted hospice agencies accordingly.

The base capitation rates effective January 1, 2020 will be revised to incorporate the per diem and MBI increases beginning with the April 1, 2020 capitation payments. Capitation payments made for the time period of January 1, 2020 through March 31, 2020, will be reprocessed to include the per diem and MBI increases. Quality payments will be incorporated in the rate certification as a separate payment term. The distribution of the quality payment by HSD will be separate from the regular capitated payment and the MCO will distribute the funds to all contracted facilities based on HSD's direction (see Section 4 below).

### 4. Quality Metrics and Payment Distribution Schedule

The quality payments for Year 1 of the HCQS program will be based on the four long-term stay quality metrics below. The data for these metrics will be collected by the CC 2.0 contracted data intermediary.

- 1. Percentage of LS residents experiencing one or more falls with major injury;
- 2. Percentage of LS residents who have symptoms of depression;
- 3. Percentage of LS residents who needed and got a flu shot for the current flu season; and
- 4. Percentage of LS residents who needed and got a vaccine to prevent pneumonia.

The quality payment does not affect a facility's per diem or MBI rate increase.

All quality payments for the quarters of CY 2020 will be made based on the distribution schedule below:

| Quality Period                    | Deadline to Pay NFs |
|-----------------------------------|---------------------|
| July 1, 2019 – December 31, 2019  | April 30, 2020      |
| January 1, 2020 – March 31, 2020  | July 30, 2020       |
| April 1, 2020 – June 30, 2020     | October 30, 2020    |
| July 1, 2020 – September 30, 2020 | January 30, 2021    |
| October 1, 2020 – December 31,    | April 30, 2021      |
| 2020                              |                     |

HSD is still collaborating with the New Mexico Health Care Association regarding the weighting of quality metrics based on outcomes, and on the distribution and redistribution of quality payments after the baseline year. Additional instructions will be provided to the MCOs regarding the methodology for distributing quality dollars in Year 2 of the program.

#### 5. Data Vendor

The HCQS statute requires the use of a data vendor for calculating and measuring the quality data of participating NFs. The MCOs entered into an agreement with a data vendor for this program and provided the cost to HSD. HSD has incorporated the cost of the data vendor into the capitation amounts for each MCO. The data vendor's total fees are prorated equally among the MCOs.

As part of the agreement, the data vendor will share NF performance data with the NFs, MCOs, and HSD. The MCOs are required to submit HCQS quality information received from data vendor, including data, payment allocation, and supporting documentation to HSD via the DMZ no later than 60 calendar days after the end of the reporting quarter.

## 6. Inclusion of the HCQS Program in MCO Capitation Rates

To support the HCQS program, HSD has increased the capitated rates for impacted cohorts in the Physical Health (PH), Long-Term Services and Supports (LTSS), and Other Adult Group (OAG) programs. The payment has been calculated based on the program allocation and the distribution of affected members. The MCOs will begin receiving the increased capitation for these cohorts on April 1, 2020. For HCQS quality payments the HSD will pay the MCOs the amount of pass-through dollars at least 15 calendar days prior to the deadline established for the MCO to pay the NFs according to the distribution schedule in Section 4 of this LOD.

#### 7. HCQS Operational and Reporting Requirements

The HCQS directed payments are classified as revenue attributed to medical expenses and are therefore classified as "premium". The quarterly payments will include gross-up amounts to reflect applicable underwriting gain and premium taxes. The directed payments will be included in the MCO's medical loss ratio and underwriting gain calculations outlined in the CC 2.0 Contract Amendment #1 (Section 7.2).

Reporting requirements for the HCQS are set forth below:

- Each MCO is directed to report the revenue received for the directed payment in the quarterly and annual Financial Reporting package as "other revenue". The amounts recorded in the financial reporting package **must** match the total payment made by MAD to the MCO by rate cohort.
- Each MCO is directed to report the amount paid by the MCO to NFs for the directed payment in the quarterly and annual Financial Reporting package as "other services". The amounts

- recorded in the financial reporting package **must** match the total payment made by MAD to the MCO by rate cohort.
- Amounts paid by the MCO to NFs for the directed payment should also be reported in FIN-Report #5 for "Other Services" in the Shared Risk/Incentive Arrangements (All programs Line 42). This will ensure that the FIN-Report Check Totals tab do not trigger submission errors.

Reconciliations performed as part of the CC 2.0 MCO contract (Retroactive Period, Hepatitis C and Patient Liability) will not include the HCQS directed payment revenue or expense.

### Attachments:

- 1. 2019 Senate Bill 246
- 2. Healthcare Facility Classifications

AN ACT

1 2 RELATING TO STATE REVENUE; ENACTING THE HEALTH CARE QUALITY 3 SURCHARGE ACT; IMPOSING A TEMPORARY SURCHARGE ON CERTAIN HEALTH CARE FACILITIES; PROVIDING THAT REVENUE FROM THE 4 5 SURCHARGE SHALL BE USED TO REIMBURSE A PORTION OF THE 6 SURCHARGE AS A MEDICAID-ALLOWABLE COST AND TO INCREASE 7 MEDICAID PROVIDER REIMBURSEMENT RATES; PROVIDING A DELAYED 8 REPEAL OF THE ACT; MAKING AN APPROPRIATION.

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BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF NEW MEXICO:

SECTION 1. SHORT TITLE.--Sections 1 through 8 of this act may be referred to as the "Health Care Quality Surcharge Act".

SECTION 2. PURPOSE.--The purpose of the Health Care Quality Surcharge Act is to enhance federal financial participation in medicaid to increase medicaid provider reimbursement rates and support facility quality improvement efforts in skilled nursing facilities, intermediate care facilities and intermediate care facilities for individuals with intellectual disabilities.

SECTION 3. DEFINITIONS.--As used in the Health Care Quality Surcharge Act:

- Α. "department" means the taxation and revenue department;
  - В. "health care facility" means a skilled nursing SPAC/SB 246 Page 1

facility, intermediate care facility or intermediate care facility for individuals with intellectual disabilities;

- C. "intermediate care facility" means a facility with greater than sixty beds and is licensed by the department of health to provide intermediate nursing care.

  "Intermediate care facility" does not include an intermediate care facility for individuals with intellectual disabilities;
- D. "intermediate care facility for individuals with intellectual disabilities" means a facility licensed by the department of health to provide food, shelter, health or rehabilitative and active treatment for individuals with intellectual disabilities or persons with related conditions;
- E. "medicaid" means the medical assistance program established pursuant to Title 19 of the federal Social Security Act and regulations promulgated pursuant to that act;
- F. "medicare" means coverage provided pursuant to part A or part B of Title 18 of the federal Social Security Act, as amended;
- G. "medicare advantage" means insurance that expands a medicare beneficiary's options for participation in private sector health plans with networks of participating providers;
- H. "medicare part A" means insurance provided through medicare for inpatient hospital, home health, skilled

nursing facility and hospice care;

- I. "net revenue" means gross inpatient revenue reported by a health care facility for routine nursing and ancillary inpatient services provided to residents by the facility, less applicable contractual allowances and bad debt;
- J. "non-medicare bed day" means a day for which the primary payer is not medicare part A, medicare advantage or a special needs plan. A non-medicare bed day excludes any day on which a resident is not in the facility or the facility is paid to hold the bed while the resident is on leave;
- K. "resident day" means a calendar day of care provided to a resident in a health care facility, including the day of admission and not including the day of discharge; provided that admission and discharge occurring on the same day shall constitute one resident day;
- L. "skilled nursing facility" means a facility
  with greater than sixty beds and is licensed by the
  department of health to provide skilled nursing services; and
- M. "special needs plan" means a specific type of medicare advantage plan that limits membership to individuals with specific diseases or characteristics.
- SECTION 4. HEALTH CARE QUALITY SURCHARGE--RATE CALCULATION--DATE PAYMENT DUE.--

A. A surcharge is imposed on each health care facility. The surcharge shall be per day for each non-medicare bed day. The rate of the surcharge shall be annually calculated by the human services department pursuant to Subsection B of this section.

B. No later than sixty days following the effective date of the Health Care Quality Surcharge Act and by June 1 of each year thereafter, the human services department shall calculate the rate of the surcharge to be paid by each health care facility during the subsequent fiscal year and shall notify the taxation and revenue department and each such health care facility of the applicable rates. In calculating the rates, the human services department shall:

(1) set a uniform rate per non-medicare day in health care facilities not to exceed the maximum allowed by federal law governing the approval of the state medicaid plan or any waiver from that plan;

(2) structure the rates for each skilled nursing facility and intermediate care facility so that the total estimated revenue received in the subsequent fiscal year from all those facilities will equal six percent of the net revenue received in the aggregate by those health care facilities in the previous calendar year; and

(3) structure the rates for each

- C. If the rate of net revenue provided in Paragraph (2) or (3) of Subsection B of this section exceeds the maximum percentage of net revenue for all health care facilities allowed by Section 1903(w)(4) of the federal Social Security Act, as that section may be amended or renumbered, the rate of the health care quality surcharge shall be reduced to a percentage that will equal, but not exceed, the maximum percentage allowed by that federal law.
- D. If the rate of net revenue provided in Paragraph (3) of Subsection B of this section results in medicaid fee-for-service and medicaid managed care reimbursement rates that exceed the upper payment limits allowed by Section 1902(a)(30)(A) of the federal Social Security Act, as that section may be amended or renumbered, the rate of the health care quality surcharge shall be reduced to a percentage that will result in reimbursement rates that equal, but do not exceed, those limits.
- E. No later than thirty days following the effective date of the Health Care Quality Surcharge Act, a

health care facility shall report to the human services department the number of resident days provided by the health care facility, broken down by payer, and the net revenue earned by the health care facility for each of the most recent four calendar quarters available. On each January 1, April 1, July 1 and October 1 thereafter, a health care facility shall report to the human services department the number of resident days provided by the health care facility, broken down by payer, and the net revenue earned by the health care facility for the calendar quarter prior to the previous quarter.

F. The surcharge imposed pursuant to this section may be referred to as the "health care quality surcharge". Health care quality surcharge payments are due quarterly by the twenty-fifth day of the month subsequent to the end of each calendar quarter based upon the non-medicare bed days reported on the most recently filed calendar quarter report required pursuant to Subsection E of this section. Initial health care quality surcharge payments shall be based upon the non-medicare bed days reported on the most recently filed calendar quarter report required pursuant to Subsection E of this section closest to the effective date of the Health Care Quality Surcharge Act.

SECTION 5. EXEMPTION.--A health care facility with more than ninety thousand annual medicaid-financed bed days may

claim an exemption in an amount equal to sixty-five percent of the health care quality surcharge due in a reporting period. The percentage and annual medicaid-financed bed days threshold may be modified by rule promulgated by the human services department, if necessary, for approval of the surcharge program by the federal centers for medicare and medicaid services.

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SECTION 6. HEALTH CARE FACILITY FUND--DISABILITY HEALTH
CARE FACILITY FUND.--

The "health care facility fund" and the Α. "disability health care facility fund" are created in the state treasury. The funds consist of appropriations, distributions, transfers, gifts, grants, donations and beguests made to the funds and income from the investment of the funds. The funds shall be administered by the human services department, and money in the funds is subject to appropriation by the legislature to the human services department to carry out the purposes provided in this section. Money in the funds shall be disbursed on warrants signed by the secretary of finance and administration pursuant to vouchers signed by the secretary of human services or the secretary's authorized representative. Any balance remaining in the funds at the end of a fiscal year shall not revert to the general fund.

B. At least eighty percent of the money in the

health care facility fund shall be used for the following purposes and in the following order of priority for skilled nursing facilities and intermediate care facilities:

- (1) to increase per diem rates to those facilities for the medicaid share of the health care quality surcharge as a pass-through, medicaid-allowable cost;
- basis, as provided by rule promulgated by the human services department, each facility's respective medicaid fee-for-service and medicaid managed care reimbursement rates above those in effect upon the effective date of the Health Care Quality Surcharge Act and in subsequent years thereafter by at least the rate of nursing home inflation for the rate year as published on behalf of the federal centers for medicare and medicaid services; and
- (3) to provide financial incentives in the form of supplemental payments, paid no less frequently than quarterly, based upon performance data to improve the quality of skilled nursing facilities and intermediate care facilities.
- C. The disability health care facility fund shall be used for the following purposes and in the following order of priority for intermediate care facilities for individuals with intellectual disabilities:
  - (1) to increase per diem rates to those

facilities for the medicaid share of the health care quality surcharge as a pass-through, medicaid-allowable cost; and

- (2) to increase each facility's respective medicaid fee-for-service reimbursement rates above those in effect on the effective date of the Health Care Quality Surcharge Act.
- D. No more than twenty percent of the money in the health care facility fund may be used by the human services department to administer the state medicaid program for purposes other than those provided in Subsection B of this section.
- E. The initial health care quality surcharge payment by health care facilities for the first calendar quarter ending after the effective date of the Health Care Quality Surcharge Act shall be made twenty-five days after the date the federal centers for medicare and medicaid services approve the authorization sought by the secretary of human services pursuant to Section 11 of this 2019 act.
- F. The initial quarterly supplemental payments to health care facilities made pursuant to Subsection B of this section for the first calendar quarter ending after the effective date of the Health Care Quality Surcharge Act shall be made thirty days after the date the federal centers for medicare and medicaid services approve the authorization sought by the secretary of human services pursuant to Section

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ll of this 2019 act. The initial per diem payments to health care facilities made pursuant to Subsections B and C of this section shall be made thirty days after the date the federal centers for medicare and medicaid services approve the authorization sought by the secretary of human services pursuant to Section 11 of this 2019 act.

Subsequent health care quality surcharge payments by health care facilities will be made twenty-five days after the end of each calendar quarter for that calendar quarter. Subsequent supplemental payments made to health care facilities pursuant to Subsection B of this section shall be made thirty days after the end of each calendar quarter for that calendar quarter.

SECTION 7. ADMINISTRATION AND ENFORCEMENT OF ACT. -- The department shall interpret the provisions of the Health Care Quality Surcharge Act. The department shall administer and enforce the collection of the health care quality surcharge, and the Tax Administration Act applies to the administration and enforcement of that surcharge.

SECTION 8. DEPARTMENTS REQUIRED TO PROMULGATE RULES .--The taxation and revenue department and the human services department shall promulgate rules to carry out the provisions of the Health Care Quality Surcharge Act, as appropriate for each department, including the rate calculations required to be performed by the human services department, and the

A. the administration and enforcement of the

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| 1  | following taxes or tax acts as they now exist or may          |                        |
|----|---------------------------------------------------------------|------------------------|
| 2  | hereafter be amended:                                         |                        |
| 3  | (1) Income Tax Act;                                           |                        |
| 4  | (2) Withholding Tax Act;                                      |                        |
| 5  | (3) Venture Capital Investment Act;                           |                        |
| 6  | (4) Gross Receipts and Compensating Tax Act                   |                        |
| 7  | and any state gross receipts tax;                             |                        |
| 8  | (5) Liquor Excise Tax Act;                                    |                        |
| 9  | (6) Local Liquor Excise Tax Act;                              |                        |
| 10 | (7) any municipal local option gross                          |                        |
| 11 | receipts tax;                                                 |                        |
| 12 | (8) any county local option gross receipts                    |                        |
| 13 | tax;                                                          |                        |
| 14 | (9) Special Fuels Supplier Tax Act;                           |                        |
| 15 | (10) Gasoline Tax Act;                                        |                        |
| 16 | (ll) petroleum products loading fee, which                    |                        |
| 17 | fee shall be considered a tax for the purpose of the Tax      |                        |
| 18 | Administration Act;                                           |                        |
| 19 | (12) Alternative Fuel Tax Act;                                |                        |
| 20 | (13) Cigarette Tax Act;                                       |                        |
| 21 | (14) Estate Tax Act;                                          |                        |
| 22 | (15) Railroad Car Company Tax Act;                            |                        |
| 23 | (16) Investment Credit Act, rural job tax                     |                        |
| 24 | credit, Laboratory Partnership with Small Business Tax Credit |                        |
| 25 | Act, Technology Jobs and Research and Development Tax Credit  | SPAC/SB 246<br>Page 12 |

| 1  | Act, Film Production Tax Credit Act, Affordable Housing Tax    |  |  |  |  |  |  |  |
|----|----------------------------------------------------------------|--|--|--|--|--|--|--|
| 2  | Credit Act and high-wage jobs tax credit;                      |  |  |  |  |  |  |  |
| 3  | (17) Corporate Income and Franchise Tax Act;                   |  |  |  |  |  |  |  |
| 4  | (18) Uniform Division of Income for Tax                        |  |  |  |  |  |  |  |
| 5  | Purposes Act;                                                  |  |  |  |  |  |  |  |
| 6  | (19) Multistate Tax Compact;                                   |  |  |  |  |  |  |  |
| 7  | (20) Tobacco Products Tax Act;                                 |  |  |  |  |  |  |  |
| 8  | (21) the telecommunications relay service                      |  |  |  |  |  |  |  |
| 9  | surcharge imposed by Section 63-9F-11 NMSA 1978, which         |  |  |  |  |  |  |  |
| 10 | surcharge shall be considered a tax for the purposes of the    |  |  |  |  |  |  |  |
| 11 | Tax Administration Act; and                                    |  |  |  |  |  |  |  |
| 12 | (22) the Health Care Quality Surcharge Act;                    |  |  |  |  |  |  |  |
| 13 | B. the administration and enforcement of the                   |  |  |  |  |  |  |  |
| 14 | following taxes, surtaxes, advanced payments or tax acts as    |  |  |  |  |  |  |  |
| 15 | they now exist or may hereafter be amended:                    |  |  |  |  |  |  |  |
| 16 | (1) Resources Excise Tax Act;                                  |  |  |  |  |  |  |  |
| 17 | (2) Severance Tax Act;                                         |  |  |  |  |  |  |  |
| 18 | (3) any severance surtax;                                      |  |  |  |  |  |  |  |
| 19 | (4) Oil and Gas Severance Tax Act;                             |  |  |  |  |  |  |  |
| 20 | (5) Oil and Gas Conservation Tax Act;                          |  |  |  |  |  |  |  |
| 21 | (6) Oil and Gas Emergency School Tax Act;                      |  |  |  |  |  |  |  |
| 22 | (7) Oil and Gas Ad Valorem Production Tax                      |  |  |  |  |  |  |  |
| 23 | Act;                                                           |  |  |  |  |  |  |  |
| 24 | (8) Natural Gas Processors Tax Act;                            |  |  |  |  |  |  |  |
| 25 | (9) Oil and Gas Production Equipment Ad SPAC/SB 246<br>Page 13 |  |  |  |  |  |  |  |

| -  | valurem rax Act,                                                                 |  |  |  |  |  |
|----|----------------------------------------------------------------------------------|--|--|--|--|--|
| 2  | (10) Copper Production Ad Valorem Tax Act;                                       |  |  |  |  |  |
| 3  | (11) any advance payment required to be made                                     |  |  |  |  |  |
| 4  | by any act specified in this subsection, which advance                           |  |  |  |  |  |
| 5  | payment shall be considered a tax for the purposes of the Tax                    |  |  |  |  |  |
| 6  | Administration Act;                                                              |  |  |  |  |  |
| 7  | (12) Enhanced Oil Recovery Act;                                                  |  |  |  |  |  |
| 8  | (13) Natural Gas and Crude Oil Production                                        |  |  |  |  |  |
| 9  | Incentive Act; and                                                               |  |  |  |  |  |
| 10 | (14) intergovernmental production tax credit                                     |  |  |  |  |  |
| 11 | and intergovernmental production equipment tax credit;                           |  |  |  |  |  |
| 12 | C. the administration and enforcement of the                                     |  |  |  |  |  |
| 13 | following taxes, surcharges, fees or acts as they now exist                      |  |  |  |  |  |
| 14 | or may hereafter be amended:                                                     |  |  |  |  |  |
| 15 | (1) Weight Distance Tax Act;                                                     |  |  |  |  |  |
| 16 | (2) the workers' compensation fee authorized                                     |  |  |  |  |  |
| 17 | by Section 52-5-19 NMSA 1978, which fee shall be considered a                    |  |  |  |  |  |
| 18 | tax for purposes of the Tax Administration Act;                                  |  |  |  |  |  |
| 19 | (3) Uniform Unclaimed Property Act (1995);                                       |  |  |  |  |  |
| 20 | (4) 911 emergency surcharge and the network                                      |  |  |  |  |  |
| 21 | and database surcharge, which surcharges shall be considered                     |  |  |  |  |  |
| 22 | taxes for purposes of the Tax Administration Act;                                |  |  |  |  |  |
| 23 | (5) the solid waste assessment fee                                               |  |  |  |  |  |
| 24 | authorized by the Solid Waste Act, which fee shall be                            |  |  |  |  |  |
| 25 | considered a tax for purposes of the Tax Administration Act; SPAC/SB 246 Page 14 |  |  |  |  |  |

| 1  | (6) the water conservation fee imposed by                     |             |
|----|---------------------------------------------------------------|-------------|
| 2  | Section 74-1-13 NMSA 1978, which fee shall be considered a    |             |
| 3  | tax for the purposes of the Tax Administration Act; and       |             |
| 4  | (7) the gaming tax imposed pursuant to the                    |             |
| 5  | Gaming Control Act; and                                       |             |
| 6  | D. the administration and enforcement of all other            |             |
| 7  | laws, with respect to which the department is charged with    |             |
| 8  | responsibilities pursuant to the Tax Administration Act, but  |             |
| 9  | only to the extent that the other laws do not conflict with   |             |
| 10 | the Tax Administration Act."                                  |             |
| 11 | SECTION 11. TEMPORARY PROVISIONHUMAN SERVICES                 |             |
| 12 | DEPARTMENT SHALL APPLY FOR AUTHORIZATIONOn or before sixty    |             |
| 13 | days from the effective date of this section, the secretary   |             |
| 14 | of human services shall seek a waiver, a state plan amendment |             |
| 15 | or whatever federal authorization is necessary to implement   |             |
| 16 | the provisions of the Health Care Quality Surcharge Act.      |             |
| 17 | SECTION 12. DELAYED REPEALSections 1 through 9 of             |             |
| 18 | this act are repealed effective January 1, 2023.              |             |
| 19 | SECTION 13. EFFECTIVE DATEThe effective date of the           |             |
| 20 | provisions of this act is July 1, 2019                        | SPAC/SB 246 |
| 21 |                                                               | Page 15     |
| 22 |                                                               |             |
| 23 |                                                               |             |

| Provider ID | Provider Name                                                       | Provider NPI | FEIN      | DOH License | Beds | Class   |
|-------------|---------------------------------------------------------------------|--------------|-----------|-------------|------|---------|
| 82551839    | ADVANCED HEALTH CARE OF ALBUQUERQUE                                 | 1629244124   | 260886501 | 1078        | 47   | Class 1 |
| 21301221    | ALBUQUERQUE HEIGHTS HEALTHCARE AND                                  | 1629260781   | 260675040 | 1069        | 134  | Class 2 |
| 25483528    | AVAMERE REHAB AT FIESTA PARK                                        | 1619447554   | 825275216 | 4085        | 85   | Class 2 |
| 97759783    | ARTESIA CARE HOLDINGS (INVIGORATE POST ACUTE OF ARTESIA)            | 1619450582   | 831812523 | 1099        | 65   | Class 2 |
| 82955085    | AZTEC HEALTHCARE                                                    | 1003471541   | 834668531 | 4093        | 88   | Class 2 |
| 37900226    | BEAR CANYON REHABILITATION CENTER                                   | 1902098072   | 208386337 | 1066        | 178  | Class 2 |
| 53508319    | BELEN MEADOWS HEALTHCARE AND                                        | 1528250685   | 260675094 | 1071        | 120  | Class 2 |
| 37134302    | BLOOMFIELD NURSING AND REHAB                                        | 1134607690   | 364905637 | 4054        | 95   | Class 2 |
| 82555320    | CABEZON NURSING AND REHAB CENTER (THE SUITES RIO VISTA)             | 1295238418   | 824778648 | 1101        | 136  | Class 2 |
| 12830887    | CAMINO HEALTHCARE                                                   | 1811552359   | 834664407 | 4089        | 119  | Class 2 |
| 33759014    | CANYON TRANSITIONAL REHAB CTR LLC                                   | 1326230483   | 260675157 | 1070        | 74   | Class 2 |
| 49537539    | CASA ARENA BLANCA NURSING CENTER                                    | 1972690154   | 200044148 | 1024        | 117  | Class 2 |
| 59602295    | CASA DE ORO CENTER                                                  | 1295780146   | 200068615 | 1031        | 158  | Class 2 |
| 72952032    | CASA DEL SOL CENTER                                                 | 1164476008   | 710950059 | 1032        | 62   | Class 2 |
| 46450840    | CASA MARIA HLTHCARE AND PECOS VALLEY                                | 1881781060   | 200040399 | 1023        | 118  | Class 2 |
| 20326327    | CASA REAL                                                           | 1629556188   | 384089170 | 4053        | 118  | Class 2 |
| 60532327    | CEDAR RIDGE INN                                                     | 1669038832   | 384118373 | 4096        | 101  | Class 2 |
| 51671808    | CLAYTON NURSING AND REHAB                                           | 1730668880   | 371905331 | 4052        | 45   | Class 1 |
| 47952563    | CLOVIS HEALTHCARE AND REHABILIATION CTR LLC                         | 1225220387   | 260675210 | 1073        | 90   | Class 2 |
| 08925879    | COLFAX GENERAL LTC                                                  | 1073749487   | 264644021 | 5041        | 33   | Class 1 |
| 64704297    | DESERT SPRINGS HEALTHCARE                                           | 1366007809   | 834668049 | 4091        | 80   | Class 2 |
| 22757279    | DIAMOND CARE SANTA FE CARE CENTER                                   | 1093280281   | 832043051 | 4068        | 120  | Class 2 |
| 80574327    | DIAMOND CARE VIDA ENCANTADA NURSING & REHAB                         | 1467760892   | 273427869 | 1083        | 102  | Class 2 |
| 51972786    | FORT BAYARD MEDICAL CENTER                                          | 1982730669   | 856000565 | 5011        | 200  | Class 2 |
| 00010233    | GOOD SAMARITAN SOCIETY BETTY DARE                                   | 1396726063   | 450228055 | 5033        | 90   | Class 2 |
| 00010316    | GRANTS GOOD SAMARITAN CTR                                           | 1447241005   | 450228055 | 5052        | 80   | Class 2 |
| 00010621    | GOOD SAMARITAN SOCIETY LAS CRUCES                                   | 1730179565   | 450228055 | 5116        | 94   | Class 2 |
| 00010449    | GOOD SAMARITAN SOCIETY-MANZANO DEL                                  | 1427030436   | 450228055 | 5081        | 117  | Class 2 |
| 00010563    | GOOD SAMARITAN CENTER-SOCORRO                                       | 1164413688   | 450228055 | 5108        | 61   | Class 2 |
| 00011567    | HEARTLAND CONTINUING CARE CENTER                                    | 1477534261   | 710908540 | 5232        | 80   | Class 2 |
| 00010100    | LA VIDA LLENA LIFECARE                                              | 1972500957   | 850282570 | 5061        | 50   | Class 1 |
| 09280740    | LADERA CARE AND REHABILITATION CENTER                               | 1932153855   | 850484183 | 1037        | 120  | Class 2 |
| 00010365    | LAGUNA RAINBOW CORPORATION                                          | 1316926041   | 850287581 | 5063        | 58   | Class 1 |
| 00010399    | LANDSUN HOMES INC                                                   | 1225173230   | 856010706 | 5065        | 85   | Class 2 |
| 79223893    | LAS CRUCES CARE HOLDINGS, LLC (INVIGORATE POST ACUTE OF LAS CRUCES) | 1629551593   | 831812425 | 4060        | 120  | Class 2 |
| 93303254    | LAS PALOMAS CENTER                                                  | 1780639617   | 850484183 | 1038        | 120  | Class 2 |
| 00011275    | LIFE CARE CENTER OF FARMINGTON                                      | 1760422596   | 621630068 | 5157        | 144  | Class 2 |
| 40480895    | LOVINGTON HEALTHCARE                                                | 1700441243   | 834668447 | 4090        | 62   | Class 2 |
| 81629800    | MCKINLEY CARE/REHABILITATION CTR                                    | 1699720227   | 710950063 | 1040        | 62   | Class 2 |

| 67601081 | MESCALERO CARE CENTER                                         | 1609816206 | 680542483 | 2026 | 40  | Class 1 |
|----------|---------------------------------------------------------------|------------|-----------|------|-----|---------|
| 00011286 | MIMBRES MEMORIAL NURSING HOME                                 | 1073584579 | 850438008 | 5158 | 66  | Class 2 |
| 00010472 | MINERS COLFAX MEDICAL CENTER                                  | 1871630665 | 850323546 | 5083 | 37  | Class 1 |
| 62221001 | MISSION ARCH CARE/REHABILITATION CT                           | 1952355885 | 200068604 | 1035 | 120 | Class 2 |
| 00010480 | NEW MEXICO STATE VETERANS HOME                                | 1942287370 | 856000565 | 5087 | 135 | Class 2 |
| 00010381 | NORTHGATE UNIT OF LAKEVIEW                                    | 1487644464 | 850160614 | 5088 | 112 | Class 2 |
| 29232571 | RATON NURSING AND REHABILITATION CENTER                       | 1417514423 | 841863605 | 4087 | 80  | Class 2 |
| 76081702 | RED ROCKS CARE CENTER                                         | 1356820419 | 364906274 | 4055 | 102 | Class 2 |
| 84738863 | REHAB SUITES AT LAS ESTANCIAS, LLC (THE RIO AT LAS ESTANCIAS) | 1619390333 | 462009695 | 1098 | 120 | Class 2 |
| 00010514 | RETIREMENT RANCHES INC                                        | 1528059011 | 850159406 | 5092 | 104 | Class 2 |
| 48279315 | RIO RANCHO CENTER                                             | 1659325504 | 850484183 | 1041 | 120 | Class 2 |
| 11802260 | SAN JUAN CENTER                                               | 1942255880 | 710950065 | 1042 | 93  | Class 2 |
| 99852225 | SANDIA RIDGE CENTER LLC                                       | 1447442512 | 208386810 | 1065 | 136 | Class 2 |
| 00010555 | SIERRA HEALTH CARE CENTER                                     | 1235132820 | 621147405 | 5107 | 94  | Class 2 |
| 85704709 | SILVER CITY CARE CENTER                                       | 1992284053 | 301116161 | 4056 | 100 | Class 2 |
| 69930325 | SKIES HEALTHCARE AND REHAB CTR LLC                            | 1932391745 | 260675263 | 1067 | 120 | Class 2 |
| 00010571 | SOMBRILLO NURSING FACILITY                                    | 1730117722 | 850286440 | 5180 | 64  | Class 2 |
| 75120232 | SOUTH VALLEY CARE CENTER LLC                                  | 1124059084 | 204998095 | 1053 | 58  | Class 1 |
| 29183324 | SPANISH TRAILS REHABILITATION SUITES                          | 1821536087 | 320468361 | 1102 | 134 | Class 2 |
| 65708270 | ST ANTHONY HLTHCARE & REHAB CTR LLC                           | 1720270887 | 260675327 | 1072 | 70  | Class 2 |
| 00010126 | STATE OF (NM BEHAVIORAL HEALTH INSTITUTE)                     | 1992867998 | 850390576 | 5067 | 176 | Class 2 |
| 87001055 | SUNSET VILLA CARE CENTER                                      | 1013004209 | 200044154 | 1021 | 52  | Class 1 |
| 00011322 | TAOS LIVING CENTER                                            | 1093829293 | 721285395 | 5199 | 100 | Class 2 |
|          | THE MONTEBELLO ON ACADEMY*                                    | 1649226028 | 270684546 | 1079 | 60  | Class 1 |
| 81080557 | THE NEIGHBORHOOD IN RIO RANCHO                                | 1609231448 | 471462853 | 4005 | 48  | Class 1 |
| 80507816 | THE REHABILITATION CENTER OF ALBQ LLC                         | 1699967760 | 260675426 | 1068 | 120 | Class 2 |
| 63083523 | UPTOWN REHABILITATION CENTER                                  | 1700078870 | 260675370 | 1064 | 134 | Class 2 |
|          | THE VILLAGE OF NORTHRISE DESERT WILLOW*                       | 1194772939 | 522088942 | 5841 | 31  | Class 1 |
|          | Welbrook Senior Living Farmington*                            | 1164917712 | 823291237 | 4064 | 50  | Class 1 |
|          | Welbrook Senior Living Las Cruces, LLC*                       | 1003280199 | 810685667 | 1103 | 50  | Class 1 |
| 19708394 | WHITE SANDS HEALTHCARE                                        | 1265097703 | 834664537 | 4092 | 118 | Class 2 |
| 02983834 | WW HEALTHCARE, LLC dba (PRINCETON PLACE)                      | 1003091521 | 261586791 | 1077 | 369 | Class 3 |
|          |                                                               |            |           |      |     |         |

<sup>\*</sup>No MCD FFS or MCD MCO days