

Act 987 of the 1989 Regular Session.

Act 987

SB604

By: Sen. Wilson

"AN ACT TO ESTABLISH A NURSING HOME OCCUPANCY TAX; AND  
FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. (A) All beds licensed as nursing home beds by the State of Arkansas and occupied by nursing home patients, excepting nursing homes operated by or affiliated with Life Care/Continuing Care facilities as certified by the Commissioner of Insurance of the State of Arkansas as of January 1, 1989, and as verified by the Arkansas Department of Human Services and excluding those operated by the State of Arkansas shall, effective July 1, 1989, pay an occupancy tax on each and every occupied bed, occupied by a nursing home patient, regardless of classification or diagnosis, as reported in the Department of Human Services' end of the month census report, into the State Treasury as special revenues.

(B) Each licensed nursing home facility shall submit on forms and documents, prescribed by the Division of Economic and Medical Services of the Department of Human Services, such occupancy data and information as required by the Department on at least a quarterly basis.

(C) Each licensed nursing home facility shall pay to the Department of Human Services, Division of Economic and Medical Services, at least on a quarterly basis, an occupancy tax of forty five cents (45\_) per day per occupied bed as reported in the Department's monthly census reports during the preceding quarter, as prescribed by the Department of Human Services. Occupancy taxes are payable on or before the thirtieth (30th) day of the month following the end of the quarter. Failure to pay the occupancy tax within ninety (90) days after said tax is due, shall be grounds for notice of revocation of the license of said facility. Under reporting of patient days will result in a penalty of 25% of the additional tax due.

(D) Of the special revenues raised, thirty-six percent (36%) shall be distributed to the Alcohol and Drug Safety Fund for use at the Benton Detoxification Services Center of the Office of Alcohol and Drug Abuse Prevention of the Department of Human Services. The remaining balance of the special revenues shall be distributed to the Aging and Adult Services Fund Account and designated for use by the Aging and Adult Services Division of the Department of Human Services. Aging and Adult Services' programs eligible to receive special revenues include the Older Worker Program, and any other programs from which there exists no federal matching requirements.

SECTION 2. All provisions of this Act of a general and permanent nature a amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed and this Act shall terminate June 30, 1991.

APPROVED: March 27, 1989

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