

114TH CONGRESS
1ST SESSION

S. 459

To require the Secretary of Health and Human Services to approve waivers under the Medicaid Program under title XIX of the Social Security Act that are related to State provider taxes that exempt certain retirement communities.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 11, 2015

Mr. BOOZMAN introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To require the Secretary of Health and Human Services to approve waivers under the Medicaid Program under title XIX of the Social Security Act that are related to State provider taxes that exempt certain retirement communities.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Provider Tax Adminis-
5 trative Simplification Act of 2015”.

1 **SEC. 2. PROVIDER TAX RULE EXEMPTION FOR CERTAIN**
2 **CONTINUING CARE RETIREMENT COMMU-**
3 **NITIES.**

4 In the case of a State that has a provider tax that
5 does not apply to continuing care retirement communities
6 or life care communities (as such terms are used for pur-
7 poses of section 1917(g) of the Social Security Act (42
8 U.S.C. 1396p(g))) that have no beds that are certified to
9 provide medical assistance (as such term is defined under
10 section 1905(a) of such Act) under title XIX of the Social
11 Security Act or that do not provide services for which pay-
12 ment may be made under title XIX of the Social Security
13 Act, the Secretary of Health and Human Services shall
14 approve a waiver under section 433.68(e)(2)(iii) of title
15 42 of the Code of Federal Regulations regardless of
16 whether the Secretary determines that the State satisfies
17 the requirements of section 433.68(e)(2)(iii)(B) of such
18 title.

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