## 5101:3-3-57 **Tax cost add-on for nursing facilities (NFs).**

- (A) ODJFS shall pay a provider a per resident per day rate for tax costs determined under section 5111.242 of the Revised Code.
- (B) If a provider does not have a cost report filed with ODJFS for the applicable calendar year used to determine the rate for tax costs under section 5111.242 of the Revised Code, the NF shall be paid a rate for tax costs that is the median rate for tax costs for the facility's peer group determined in division (C) of section 5111.24 of the Revised Code.

| Effective:                 | 07/01/2006 |
|----------------------------|------------|
| R.C. 119.032 review dates: | 07/01/2011 |

## CERTIFIED ELECTRONICALLY

Certification

06/19/2006

Date

| Promulgated Under:   | 119.03   |
|----------------------|----------|
| Statutory Authority: | 5111.02  |
| Rule Amplifies:      | 5111.242 |