

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:

R.C. 119.032 review dates:

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Certification

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Date

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