

5160-3-57

**Nursing facilities (NFs): Tax cost add-on for nursing facilities (NFs).**

- (A) ~~ODJFS~~The Ohio department of medicaid (ODM) shall pay a provider a per resident per day rate for tax costs determined under section ~~5111.242~~5165.21 of the Revised Code.
- (B) If a provider does not have a cost report filed with ~~ODJFS~~ODM for the applicable calendar year used to determine the rate for tax costs under section ~~5111.242~~5165.21 of the Revised Code, the NF provider 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 ~~5111.245~~5165.16 of the Revised Code.

Effective: 10/03/2014

Five Year Review (FYR) Dates: 07/01/2014 and 10/03/2019

CERTIFIED ELECTRONICALLY

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Certification

09/23/2014

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Date

Promulgated Under: 119.03  
Statutory Authority: 5164.02  
Rule Amplifies: 5165.21  
Prior Effective Dates: 7/1/06