## TO BE RESCINDED

## 5160-3-57 Nursing facilities (NFs): tax cost add-on.

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

Effective:	9/22/2018
Five Year Review (FYR) Dates:	6/26/2018

## CERTIFIED ELECTRONICALLY

Certification

09/12/2018

Date

Promulgated Under:	119.03
Statutory Authority:	5164.02
Rule Amplifies:	5165.21
Prior Effective Dates:	07/01/2006, 10/03/2014