5160-3-57 <u>Nursing facilities (NFs):</u> Taxtax cost add-onfor 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 5111.2425165.21 of the Revised Code.
- (B) If a provider does not have a cost report filed with ODJFSODM for the applicable calendar year used to determine the rate for tax costs under section 5111.2425165.21 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 5111.245165.16 of the Revised Code.

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