

5160-3-57

**Nursing facilities (NFs): tax costs payment rate.**

(A) The Ohio department of medicaid (ODM) shall pay a provider a per medicaid day payment rate for tax costs determined under section 5165.21 of the Revised Code except for the initial rate for new providers. ODM shall determine each new nursing facility's initial per medicaid day payment rate for tax costs in accordance with section 5165.151 of the Revised Code.

(B) For purposes of calculating the initial rate for tax costs pursuant to division (A)(4)(a) of section 5165.151 of the Revised Code, a new nursing facility shall provide ODM with the facility's projected tax costs for the calendar year in which the new nursing facility obtains an initial provider agreement. The projected tax costs may include any of the type of tax costs reportable on schedule "B-1" of the medicaid nursing facility cost report, which is available at <http://medicaid.ohio.gov/PROVIDERS/ProviderTypes/LongTermCareFacilities/AutomatedCostReporting.aspx>. The projected tax costs must be accompanied by the state and county tax records and assessments supporting the projection. The tax records and assessments provided must be for amounts payable by the new provider. If such state and county tax records and assessments are not available, the new facility may provide any other documentation satisfactory to ODM that verifies the amount and type of tax costs reportable on schedule "B-1" of the medicaid nursing facility cost report.

(1) If any documentation required under this rule is not received within thirty days of approval of the initial provider agreement or is determined to be unsatisfactory, the initial tax rate shall be the statewide median tax rate for tax costs for the new facility's peer group in which the facility is placed under division (B) of section 5165.16 of the Revised Code.

(2) The effective date of the initial tax cost rate for a new nursing facility shall be the same as the effective date of the new facility's medicaid provider agreement.

(3) All documentation required under this rule shall be submitted to "Ohio Department of Medicaid, Fiscal Operations - Rate Setting Section, P.O. Box 182709, Columbus, Ohio 43215-3414."

(C) If a nursing facility 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 tax rate shall be the statewide median tax rate for tax costs for the peer group in which the facility is placed under division (B) of section 5165.16 of the Revised Code.

Replaces: 5160-3-57

Effective:

Five Year Review (FYR) Dates:

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Certification

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Date

Promulgated Under: 119.03  
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