

# SENATE AMENDMENT NO. \_\_\_\_\_

Offered by \_\_\_\_\_ of \_\_\_\_\_

Amend Senate Bill No. 743, Page 7, Section 94.902, Line 193,

2 by inserting after all of said line the following:

3 "190.800. 1. Each ground ambulance service, except  
4 for any ambulance service owned and operated by an entity  
5 owned and operated by the state of Missouri, including but  
6 not limited to any hospital owned or operated by the board  
7 of curators, as defined in chapter 172, or any department of  
8 the state, shall, in addition to all other fees and taxes  
9 now required or paid, pay an ambulance service reimbursement  
10 allowance tax for the privilege of engaging in the business  
11 of providing ambulance services in this state.

12 2. For the purpose of this section, the following  
13 terms shall mean:

14 (1) "Ambulance", the same meaning as such term is  
15 defined in section 190.100;

16 (2) "Ambulance service", the same meaning as such term  
17 is defined in section 190.100;

18 (3) "Engaging in the business of providing ambulance  
19 services in this state", accepting payment for such  
20 services[;

21 (4) "Gross receipts", all amounts received by an  
22 ambulance service licensed under section 190.109 for its own  
23 account from the provision of all emergency services, as  
24 defined in section 190.100, to the public in the state of  
25 Missouri, but shall not include revenue from taxes collected

26 under law, grants, subsidies received from governmental  
27 agencies, or the value of charity care].

28 190.803. 1. Each ambulance service's reimbursement  
29 allowance shall be based on [its gross receipts using] a  
30 formula established by the department of social services by  
31 [rule. The determination of tax due shall be the monthly  
32 gross receipts reported to the department of social services  
33 multiplied by the tax rate established by rule by the  
34 department of social services. Such tax rate may be a  
35 graduated rate based on gross receipts and shall not exceed  
36 a rate of six percent per annum of gross receipts]  
37 regulations and rules as provided in section 190.836. The  
38 ambulance reimbursement allowance shall be consistent with  
39 permissible health care related taxes, as defined in 42 CFR  
40 433, Subpart B, as amended.

41 2. Notwithstanding any other provision of law to the  
42 contrary, any action respecting the validity of the rules  
43 promulgated under this section or section 190.815 or 190.833  
44 shall be filed in the circuit court of Cole County. The  
45 circuit court of Cole County shall hear the matter as the  
46 court of original jurisdiction.

47 190.806. Each ambulance service shall keep such  
48 records as may be necessary to determine the amount of its  
49 reimbursement allowance. On or before the first day of  
50 October of each year, every ambulance service shall submit  
51 to the department of social services a statement that  
52 accurately reflects such information as is necessary to  
53 determine such ambulance service's reimbursement allowance  
54 tax. [Each licensed ambulance service shall report gross  
55 receipts to the department of social services.] The  
56 information obtained by the department of social services  
57 shall be confidential.

58           190.815. The director of the department of social  
59 services shall prescribe by rule the form and content of any  
60 document required to be filed under sections 190.800 to  
61 190.836. [No later than November 30, 2009, the department  
62 of social services shall promulgate rules to implement the  
63 provisions of sections 190.830 to 190.836.]; and  
64           Further amend the title and enacting clause accordingly.