

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.