

§2892. Tax imposed**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(FUTURE CONTINGENT TERMINATION: See PL 2003, c. 673, Pt. HH, §§6, 7)**

For the state fiscal year beginning on July 1, 2003, a tax is imposed against each hospital in the State. The tax is equal to .74% of net operating revenue for the tax year as identified on the hospital's most recent audited annual financial statement for that tax year. Delinquent tax payments are subject to Title 22, section 3175-C. [PL 2003, c. 673, Pt. HH, §3 (AMD).]

For state fiscal years beginning on or after July 1, 2004, a tax is imposed annually against each hospital in the State. The tax is equal to 2.23% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's taxable year. Beginning January 1, 2025, the tax for hospitals and specialty hospitals is equal to 3.25% of the hospital's net operating revenue as identified in the hospital's audited financial statement for the hospital's fiscal year that ended during calendar year 2022. Beginning January 1, 2025, the tax does not apply to critical access hospitals. For the state fiscal year beginning July 1, 2004, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2002. For the state fiscal year beginning July 1, 2005, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2003. For state fiscal years beginning on or after July 1, 2006 but before July 1, 2008, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2004. [PL 2023, c. 643, Pt. JJ, §2 (AMD).]

For state fiscal years beginning on or after July 1, 2008 but before July 1, 2010, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2006. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2010 but before July 1, 2013, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2008. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2013 but before July 1, 2017, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2012. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2017 but before July 1, 2019, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2014. [PL 2019, c. 343, Pt. EEE, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2019 but before July 1, 2021, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2016. [PL 2021, c. 29, Pt. M, §1 (AMD).]

For state fiscal years beginning on or after July 1, 2021 but before July 1, 2024, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2018. [PL 2023, c. 412, Pt. YY, §1 (AMD).]

For the state fiscal year beginning on July 1, 2024, the hospital's taxable year is as required in section 2893, subsection 2-A. [PL 2023, c. 643, Pt. JJ, §3 (AMD).]

For state fiscal years beginning on or after July 1, 2025, the hospital's taxable year is the hospital's fiscal year that ended during calendar year 2022. [PL 2023, c. 643, Pt. JJ, §4 (NEW).]

SECTION HISTORY

PL 2003, c. 513, §H1 (NEW). PL 2003, c. 673, §HH3 (AMD). PL 2003, c. 673, §§HH6,7 (AFF). PL 2005, c. 12, §ZZ2 (AMD). PL 2007, c. 545, §6 (AMD). PL 2009, c. 571, Pt. AAA, §1 (AMD). PL 2013, c. 368, Pt. QQ, §1 (AMD). PL 2017, c. 284, Pt. IIII, §1 (AMD). PL 2019, c. 343, Pt.

EEE, §1 (AMD). PL 2019, c. 616, Pt. Y, §1 (AMD). PL 2021, c. 29, Pt. M, §§1, 2 (AMD). PL 2023, c. 412, Pt. YY, §§1, 2 (AMD). PL 2023, c. 643, Pt. JJ, §§2-4 (AMD).

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