

§2893. Return and payment of tax; application of revenues

1. Return required in state fiscal year 2003-04. For the tax due for state fiscal year 2003-04, a person subject to the tax imposed by this chapter shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay the tax by the 30th day following the effective date of this section.

[PL 2003, c. 513, Pt. H, §1 (NEW).]

2. Return required in state fiscal years beginning on or after July 1, 2004. For tax due for state fiscal years beginning on or after July 1, 2004, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed and furnished by the assessor and pay one half of the total tax due by November 15th of the state fiscal year for which the tax is being imposed and one half of the total tax due by May 15th of the state fiscal year for which the tax is being imposed.

[PL 2009, c. 571, Pt. VV, §1 (AMD).]

2-A. Return required in state fiscal year beginning July 1, 2024. For tax due for the state fiscal year beginning July 1, 2024, a person subject to the tax imposed by section 2892 shall submit to the assessor a return on a form prescribed by the assessor and pay:

A. An amount equal to 2.23% 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 2020 multiplied by one-half on or before November 15, 2024; [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

B. For a hospital or a specialty hospital, an amount 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 multiplied by one-half on or before May 15, 2025; and [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

C. For a facility licensed as a psychiatric hospital by the Department of Health and Human Services pursuant to Title 22, section 1817, an amount equal to 2.23% 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 multiplied by one-half on or before May 15, 2025. [PL 2023, c. 643, Pt. JJ, §5 (NEW).]

[PL 2023, c. 643, Pt. JJ, §5 (NEW).]

3. Application of revenues. All revenues received in each fiscal year that result from the tax pursuant to this chapter from hospitals net of refunds must be credited to the Medical Care - Payments to Providers Other Special Revenue Funds account in the Department of Health and Human Services to be used for MaineCare hospital payments.

[PL 2023, c. 643, Pt. JJ, §6 (RPR).]

SECTION HISTORY

PL 2003, c. 513, §H1 (NEW). PL 2003, c. 673, §HH4 (AMD). PL 2007, c. 438, §62 (AMD). PL 2009, c. 571, Pt. VV, §§1, 2 (AMD). PL 2023, c. 643, Pt. JJ, §§5, 6 (AMD).

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