

112TH CONGRESS
1ST SESSION

H. R. 1398

To amend title XVIII of the Social Security Act to treat certain provider taxes as allowable costs for purposes of Medicare reimbursements to critical access hospitals.

IN THE HOUSE OF REPRESENTATIVES

APRIL 6, 2011

Mr. GRAVES of Missouri (for himself and Mr. KIND) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend title XVIII of the Social Security Act to treat certain provider taxes as allowable costs for purposes of Medicare reimbursements to critical access hospitals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Rural Hospital Protec-
5 tion Act”.

1 **SEC. 2. CERTAIN PROVIDER TAXES TREATED AS ALLOW-**
2 **ABLE COSTS FOR PURPOSES OF MEDICARE**
3 **CAH REIMBURSEMENTS.**

4 Section 1861(v)(1) of the Social Security Act (42
5 U.S.C. 1395x(v)) is amended by adding at the end the
6 following new subparagraph:

7 “(W) In determining such reasonable costs
8 for critical access hospitals with respect to cost
9 reporting periods beginning on or after January
10 1, 2004, the Secretary shall include as allowable
11 costs any health care related taxes, as defined
12 in section 1903(w)(3). In computing the reason-
13 able costs with respect to such health care re-
14 lated taxes for purposes of the previous sen-
15 tence, the Secretary shall not offset against the
16 amount of the tax assessments paid by a crit-
17 ical access hospital any amounts that the crit-
18 ical access hospital receives from a State if the
19 Secretary has not determined that there is in
20 effect a hold harmless provision, as described in
21 section 1903(w)(4), with respect to the health
22 care related tax.”.

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