

Amendment to HB 155-FN

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative to business enterprise tax returns and relative to appropriations for nursing
4 home payments.

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6 Amend the bill by replacing all after section 1 with the following:

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8 2 Department of Health and Human Services; Division of Long Term Supports and Services;
9 Nursing Home Payments. Amend 2025, 140, 05-95-48-482010-2152, Class Note 504 to read as
10 follows:

11 504 The appropriation in Class 504 shall not lapse, except where noted below, shall not be used
12 for any other purpose, and shall not be considered for budget reductions required pursuant to any
13 section of this act or any other budget reduction, including executive orders, required of the
14 department of health and human services. To the extent that nursing home rates paid to providers
15 in 504-Nursing Home Payments are less than the rates established by the department, prior to
16 applying the budget adjustment factor, any balance remaining, less transfers made into class 504
17 [~~which shall lapse~~], shall be paid out to providers as a lump sum payment within 30 days of the year
18 end, proportionally based on Medicaid class 504 payments made to such providers during the fiscal
19 year. ***All funds which are transferred into class 504 during the fiscal year ending June 30,***
20 ***2026, that will not be expended, shall not lapse and are hereby appropriated to the***
21 ***department of health and human services for the state fiscal year ending June 30, 2027, for***
22 ***the purposes of supporting Class 504 Nursing Home Payments.***

23 3 Effective Date.

24 I. Section 1 of this act shall take effect January 1, 2027.

25 II. The remainder of this act shall take effect June 30, 2026.

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2026-1913s

AMENDED ANALYSIS

This bill:

I. Raises the amount of income needed before businesses are required to file a business enterprise tax return with the department of revenue administration.

II. Makes all unexpended funds transferred into Class 504 during the fiscal year ending June 30, 2026 nonlapsing and appropriates such funds to the department of health and human services for the purposes of supporting Class 504 nursing home payments.