

249L.3 Quality assurance assessment — imposed — collection — deposit — documentation — civil actions.

1. *a.* A nursing facility in this state shall be assessed a quality assurance assessment for each patient day for the preceding quarter.

b. The quality assurance assessment shall be implemented as a broad-based health care-related tax as defined in 42 U.S.C. §1396b(w)(3)(B).

c. The quality assurance assessment shall be imposed uniformly upon all nursing facilities, unless otherwise provided in [this chapter](#).

d. The aggregate quality assurance assessments imposed under [this chapter](#) shall not exceed the lower of three percent of the aggregate non-Medicare revenues of a nursing facility or the maximum amount that may be assessed pursuant to the indirect guarantee threshold as established pursuant to 42 C.F.R. §433.68(f)(3)(i), and shall be stated on a per-patient-day basis.

2. The quality assurance assessment shall be paid by each nursing facility to the department on a quarterly basis after the nursing facility's medical assistance payment rates are adjusted to include funds appropriated from the quality assurance trust fund for that purpose. The department shall prepare and distribute a form upon which nursing facilities shall calculate and report the quality assurance assessment. A nursing facility shall submit the completed form with the assessment amount no later than thirty days following the end of each calendar quarter.

3. A nursing facility shall retain and preserve for a period of three years such books and records as may be necessary to determine the amount of the quality assurance assessment for which the nursing facility is liable under [this chapter](#). The department may inspect and copy the books and records of a nursing facility for the purpose of auditing the calculation of the quality assurance assessment. All information obtained by the department under [this subsection](#) is confidential and does not constitute a public record.

4. The department shall collect the quality assurance assessment imposed and shall deposit all revenues collected in the quality assurance trust fund created in [section 249L.4](#).

5. If the department determines that a nursing facility has underpaid or overpaid the quality assurance assessment, the department shall notify the nursing facility of the amount of the unpaid quality assurance assessment or refund due. Such payment or refund shall be due or refunded within thirty days of the issuance of the notice.

6. *a.* A nursing facility that fails to pay the quality assurance assessment within the time frame specified in [this section](#) shall pay, in addition to the outstanding quality assurance assessment, a penalty of one and five-tenths percent of the quality assurance assessment amount owed for each month or portion of each month that the payment is overdue. However, if the department determines that good cause is shown for failure to comply with payment of the quality assurance assessment, the department shall waive the penalty or a portion of the penalty.

b. If a quality assurance assessment has not been received by the department by the last day of the month in which the payment is due, the department shall withhold an amount equal to the quality assurance assessment and penalty owed from any payment due such nursing facility under the medical assistance program.

c. The quality assurance assessment imposed under [this chapter](#) constitutes a debt due the state and may be collected by civil action, including but not limited to the filing of tax liens, and any other method provided for by law.

d. Any penalty collected pursuant to [this subsection](#) shall be credited to the quality assurance trust fund.

7. If federal financial participation to match the quality assurance assessments made under [this section](#) becomes unavailable under federal law, the department shall terminate the imposition of the assessments beginning on the date the federal statutory, regulatory, or interpretive change takes effect.

2009 Acts, ch 160, §3, 5