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## 426B.3 Per capita funding — repayment of Medicaid offset amount.

1. For the fiscal years beginning July 1, 2013, July 1, 2014, July 1, 2015, and July 1, 2016, the state and county funding for the mental health and disability services administered or paid for by counties shall be provided based on a statewide per capita expenditure target amount computed in accordance with this section and section 331.424A.

- 2. The statewide per capita expenditure target amount shall consist of the sum of the following:
- a. A county base property tax equivalent to forty-seven dollars and twenty-eight cents per capita. Each per capita growth amount established by statute as provided in paragraph "b", shall be added to this amount.
- b. A per capita growth amount, which may be stated as a percentage of the prior fiscal year's county base property tax per capita amount, as established by statute.
- 3. The per capita growth amount established by statute shall provide funding for increases in non-Medicaid expenditures from county services funds due to service costs, additional service populations, additional core service domains, and numbers of persons receiving services.
- 4. *a.* For the fiscal years beginning July 1, 2013, July 1, 2014, July 1, 2015, and July 1, 2016, a county with a county population expenditure target amount that exceeds the amount of the county's base year expenditures for mental health and disabilities services shall receive an equalization payment for the difference.
- b. The equalization payments determined in accordance with this subsection shall be made by the department of human services for each fiscal year as provided in appropriations made from the property tax relief fund for this purpose. If the county is part of a region that has been approved by the department in accordance with section 331.389, to commence partial or full operations, the county's equalization payment shall be remitted to the region or the county, as appropriate, for expenditure as approved by the region's governing board or in accordance with the county's service management plan, as appropriate. The payment for a county that has been approved by the department to operate as an individual county region shall be remitted to the county for expenditure as approved by the county board of supervisors. For the fiscal year beginning July 1, 2013, and succeeding fiscal years, the payment shall be remitted only for those counties approved to operate as an individual county region or to be part of a region. Remittance of the payment for a county without such approval shall be deferred until such approval is granted.
- 5. Notwithstanding any provision to the contrary in subparagraph division (a)\*, during the fiscal year beginning July 1, 2014, any repayment received pursuant to subparagraph division (a)\* shall not be subject to appropriation by the general assembly to support mental health and disabilities services administered by the regional system, but instead shall be transferred to the department of human services to supplement the medical assistance program appropriations for the fiscal year beginning July 1, 2015.

95 Acts, ch 206, §19; 97 Acts, ch 198, §6; 98 Acts, ch 1100, §60; 2012 Acts, ch 1019, §133; 2012 Acts, ch 1120, §137, 139, 140; 2013 Acts, ch 138, §180, 187; 2013 Acts, ch 140, §177, 186; 2014 Acts, ch 1140, §80 – 82, 85; 2015 Acts, ch 137, §95 – 98, 162, 163

Referred to in §230.20, §426B.1, §426B.2

2015 amendments to subsection 1, subsection 4, paragraph a, and subsection 5 take effect July 2, 2015, and apply retroactively to July 1, 2015; 2015 Acts. ch 137, §162, 163

\*With respect to text of former subparagraph division (a) of subsection 5, paragraph e, see Code editor's note

Subsection 1 amended

Subsection 4, paragraph a amended

Subsection 5 amended