

249A.21 Intermediate care facilities for persons with an intellectual disability — assessment.

1. An intermediate care facility for persons with an intellectual disability, as defined in [section 135C.1](#), shall be assessed an amount for the preceding calendar quarter, not to exceed six percent of the actual paid claims for the previous quarter.

2. The assessment shall be paid by each intermediate care facility for persons with an intellectual disability to the department on a quarterly basis. An intermediate care facility for persons with an intellectual disability shall submit the assessment amount no later than thirty days following the end of each calendar quarter.

3. The department shall collect the assessment imposed and shall credit all revenues collected to the state medical assistance appropriation. This revenue may be used only for services for which federal financial participation under the medical assistance program is available to match state funds.

4. If the department determines that an intermediate care facility for persons with an intellectual disability has underpaid or overpaid the assessment, the department shall notify the intermediate care facility for persons with an intellectual disability of the amount of the unpaid assessment or refund due. Such payment or refund shall be due or refunded within thirty days of the issuance of the notice.

5. An intermediate care facility for persons with an intellectual disability that fails to pay the assessment within the time frame specified in [this section](#) shall pay, in addition to the outstanding assessment, a penalty in the amount of one and five-tenths percent of the assessment amount owed for each month or portion of each month the payment is overdue. However, if the department determines that good cause is shown for failure to comply with payment of the assessment, the department shall waive the penalty or a portion of the penalty.

6. If an assessment has not been received by the department by the last day of the third month after the payment is due, the department shall suspend payment due the intermediate care facility for persons with an intellectual disability under the medical assistance program including payments made on behalf of the medical assistance program by a Medicaid managed care contractor.

7. The assessment imposed under [this section](#) constitutes a debt due and owing 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.

8. If federal financial participation to match the assessments made under [subsection 1](#) becomes unavailable under federal law, the department shall terminate the imposing of the assessments beginning on the date that the federal statutory, regulatory, or interpretive change takes effect.

9. The department may procure a sole source contract to implement the provisions of [this section](#).

10. The department may adopt administrative rules under [section 17A.4, subsection 3](#), and [section 17A.5, subsection 2](#), paragraph “b”, to implement [this section](#).

[2002 Acts, 2nd Ex, ch 1001, §36, 46; 2004 Acts, ch 1085, §6, 7, 10, 11; 2012 Acts, ch 1019, §104; 2016 Acts, ch 1139, §52; 2023 Acts, ch 19, §803](#)

Referred to in [§222.60A, 249A.12](#)