

249L.2 Definitions.

As used in [this chapter](#), unless the context otherwise requires:

1. “*Department*” means the department of health and human services.
2. “*Direct care worker*” means an employee of a nursing facility who holds a nursing assistant certification, is employed for the purpose of nursing assistance, and provides direct care to residents, regardless of the employee’s job title.
3. “*Gross revenue*” means all revenue reported by the nursing facility for patient care, room, board and services, but does not include contractual adjustments, bad debt, Medicare revenue, or revenue derived from sources other than nursing facility operations including but not limited to nonoperating revenue and other operating revenue.
4. “*Medically indigent individual*” means an individual eligible for coverage under the medical assistance program who is a resident of a Medicaid-certified nursing facility.
5. “*Nonoperating revenue*” means income from activities not relating directly to the day-to-day operations of a nursing facility such as gains on the disposal of a facility’s assets, dividends, and interest from security investments, gifts, grants, and endowments.
6. “*Nursing facility*” means a licensed nursing facility as defined in [section 135C.1](#) that is a freestanding facility or a nursing facility operated by a hospital licensed pursuant to [chapter 135B](#), but does not include a distinct-part skilled nursing unit or a swing-bed unit operated by a hospital, or a nursing facility owned by the state or federal government or other governmental unit.
7. “*Other operating revenue*” means income from nonpatient care services to patients and from sales to and activities for persons other than patients which may include but are not limited to such activities as providing personal laundry service for patients, providing meals to persons other than patients, gift shop sales, or vending machine commissions.
8. “*Patient day*” means a calendar day of care provided to an individual resident of a nursing facility that is not reimbursed under Medicare, including the date of admission but not including the date of discharge, unless the dates of admission and discharge occur on the same day, in which case the resulting number of patient days is one patient day.
9. “*Uniform tax requirement waiver*” means a waiver of the uniform tax requirement for permissible health care-related taxes as provided in [42 C.F.R. §433.68\(e\)\(2\)\(i\) and \(ii\)](#).

2009 Acts, ch 160, §2, 5; 2016 Acts, ch 1139, §80, 81, 83, 84; 2017 Acts, ch 174, §112, 115, 116; 2019 Acts, ch 85, §103, 105, 107; 2020 Acts, ch 1063, §95, 96; 2022 Acts, ch 1131, §52 – 54; 2023 Acts, ch 19, §823