

**441—36.10(249M) Application of assessment.**

**36.10(1) *Participating hospitals.*** For the purpose of the health care access assessment program, a “participating hospital” is defined as a non-state-owned hospital licensed under Iowa Code chapter 135B that is paid on a prospective payment system basis by Medicare and the medical assistance programs for inpatient and outpatient services.

**36.10(2) *Assessment.*** Participating hospitals are required to pay a quarterly health care access assessment equal to 1.26 percent of net patient revenue as specified in the hospital’s fiscal year 2008 Medicare cost report. “Net patient revenue” means all revenue reported for acute patient care and services but does not include:

- a.* Contractual adjustments,
- b.* Charity care,
- c.* Bad debt,
- d.* Medicare revenue, or
- e.* Other revenue derived from sources other than hospital operations including but not limited to:
  - (1) Nonoperating revenue,
  - (2) Other operating revenue,
  - (3) Skilled nursing facility revenue,
  - (4) Physician revenue, and
  - (5) Long-term care revenue.

[**ARC 8894B**, IAB 6/30/10, effective 7/1/10; **ARC 9127B**, IAB 10/6/10, effective 11/10/10; **ARC 9892B**, IAB 11/30/11, effective 2/1/12]