

441—36.4(249L) Determination and payment of assessment. The assessment shall be determined and paid as follows:

36.4(1) Each nursing facility shall pay the quality assurance assessment to the department on a quarterly basis. The facility shall:

- a.* Use the form prescribed by the department to calculate the quarterly assessment amount due.
- b.* Submit the form and the quarterly assessment payment no later than 30 days following the end of each calendar quarter.

36.4(2) The facility shall calculate the amount of the quarterly assessment due by multiplying the facility's total non-Medicare patient days for the preceding quarter by the applicable assessment level as determined in subrule 36.6(2).

36.4(3) If the department determines that a nursing facility has underpaid or overpaid the quality assurance assessment, the department will notify the nursing facility of the amount of the unpaid quality assurance assessment or refund due. Such amount shall be due or refunded within 30 days of the issuance of the notice.

36.4(4) A nursing facility that fails to pay the quality assurance assessment within 30 days of the issuance of the notice will pay a penalty in the amount of 1.5 percent of the quality assurance assessment amount owed for each month or portion of a month that the payment is overdue.

a. If the facility substantiates good cause beyond the facility's control for failure to comply with payment of the quality assurance assessment, the department will waive the penalty or a portion of the penalty. For purposes of this subrule, "good cause" means the same as "good cause" for setting aside a default judgment under Iowa Rule of Civil Procedure 1.977.

b. Requests for a good cause waiver must be submitted to the department within 30 days of notice to the facility that the penalty is due.

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