



STATE OF CONNECTICUT  
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2  
Hartford CT 06106-5032

SN 2011(14)

SPECIAL NOTICE

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## 2011 Legislation Amending the Nursing Home User Fee

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**Purpose:** This Special Notice describes the amendments made to the nursing home user fee during the 2011 session of the Connecticut General Assembly.

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**Effective Date:** Effective July 1, 2011, for calendar quarters commencing on or after July 1, 2011.

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**Statutory Authority:** 2011 Conn. Pub. Acts 6, §150, as amended by 2011 Conn. Pub. Acts 44, §161.

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**Definitions:** As used in this Special Notice:

**DSS** means the Department of Social Services.

**DRS** means the Department of Revenue Services.

**Nursing home** means any chronic and convalescent nursing home or rest home with nursing supervision that is licensed as a nursing home by the Department of Public Health.

**Resident day** means a day of nursing home care service provided to an individual and includes the day a resident is admitted and any day for which the nursing home is eligible for payment for reserving a resident's bed due to hospitalization or temporary leave. Resident day includes the day that a resident dies. **Resident day** does not include a day that is a Medicare day or the day that a resident is discharged.

**Day of nursing home care** begins at the census-taking hour in a nursing home and ends at the census-taking hour in the nursing home on the next calendar day.

**Medicare day** means a day of nursing home care service provided to an individual who is eligible for payment, in full or with a coinsurance requirement, under the federal Medicare program, including fee for service and managed care coverage. **Medicare day** means any day of nursing home care service for

which room, board and ancillary services are eligible for full or partial payment under Part A of the Medicare program. **Medicare day** does not include any day for which Medicare is billed for an ancillary service or services only, such as physical therapy or occupational therapy (or both).

**Nursing home user fee** or **user fee** means the daily fee, as determined by DSS either annually or biennially.

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### Computation of the Quarterly Nursing Home User Fee Payment:

The nursing home user fee payment for a calendar quarter is the product of a nursing home's total resident days during the calendar quarter multiplied by the nursing home user fee. DSS will determine the amount of the user fee on or before July first either annually or biennially and will notify each nursing home of the amount. In general, the amount determined by DSS will be in effect for the calendar quarter beginning on that July 1 and the immediately succeeding calendar quarters, as determined by DSS.

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**Third Calendar Quarter of 2011:** DSS has determined that the nursing home user fee is:

- For municipally-owned facilities and facilities with over 230 beds: **\$14.78 and**;
  - For all other nursing homes: **\$19.26**.
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**Fourth Calendar Quarter of 2011 up through and including the Second Calendar Quarter of 2013:** DSS has determined that the nursing home user fee is:

- For municipally-owned facilities and facilities with over 230 beds: **\$16.13 and**;
- For all other nursing homes: **\$21.02**.

**Registration of Nursing Homes with DRS:** No action by nursing homes is required at this time. Existing nursing homes have already been assigned a Connecticut Tax Registration Number by DRS, and DSS is required to notify DRS of any newly-owned or operated nursing homes. Upon notification by DSS, DRS will assign a Connecticut Tax Registration Number to newly-owned or operated nursing homes.

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**Due Date of Return and Payment: Form OP-336, *Nursing Home User Fee Return*,** and payment of the nursing home user fee are due on or before the last day of the month following the end of each calendar quarter. Every nursing home will be required to use the **Taxpayer Service Center (TSC)** to electronically file Form OP-336 and to make all required payments by electronic funds transfer either by using the **TSC** or by initiating an ACH credit payment through its financial institution. Every nursing home will be provided written instructions on how to use the **TSC**. There is no paper Form OP-336.

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**Amended Returns:** If a nursing home overstates or understates on its Nursing Home User Fee Return for a calendar quarter, the total resident days for the calendar quarter, the nursing home is required to use the TSC to amend its Form OP-336 for the calendar quarter.

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**Effect on Other Documents:** None affected.

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**Effect of This Document:** A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the DRS.

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**For Further Information:** Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

**TTY, TDD, and Text Telephone users only** may transmit inquiries anytime by calling 860-297-4911.

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**Forms and Publications:** Visit the DRS website at **www.ct.gov/DRS** to download and print Connecticut tax forms and publications.

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**Paperless Filing/Payment Methods (fast, easy, free, and confidential):**

Business and individual taxpayers can use the **TSC** at **www.ct.gov/TSC** to file a variety of tax returns, update account information, and make payments online.

**File Electronically:** You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

**Pay Electronically:** You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

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**DRS E-Alerts Service:** Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at **www.ct.gov/DRS** and select *e-alerts* from the left navigation bar.

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