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**Administrative Bulletin 22-22--Corrected**

**101 CMR 324.00: Nonpublic Ambulance Service Reimbursement  
Trust Fund Assessment and Funding**

Effective October 28, 2022

**Procedures for Reporting Nonpublic Ambulance Assessed Charges**

**Note:** The correction to this administrative bulletin can be found in the attachment. The Executive Office of Health and Human Services (EOHHS) has updated the attachment to collect all non-emergency revenue (not just in Massachusetts) and clarify that it is seeking information on bad debt, charity care, and payer discounts with respect to Massachusetts ground ambulance only. EOHHS has also deleted reference to a meeting that has already occurred.

**Reporting of Nonpublic Emergency Ambulance Assessed Charges**

In accordance with 101 CMR 324.04: *Nonpublic Ambulance Provider's Liability and Payment to the Nonpublic Ambulance Service Reimbursement Trust Fund*, EOHHS issued [Administrative Bulletin 21-22](#) and [Administrative Bulletin 21-26](#) to provide an ambulance revenue-reporting mechanism for nonpublic ambulance providers who are not required to file cost reports with the Center for Health Information and Analysis (CHIA). Since those bulletins were issued, EOHHS has adjusted the assessment so that only emergency ambulance revenue is subject to the assessment, based on guidance from the Centers for Medicare and Medicaid Services (CMS). It has also updated the assessment percentage, reducing the assessment from 6.00% to 5.75%. EOHHS is issuing this bulletin to provide providers an opportunity to report any non-emergency revenue or out-of-state revenue that should be excluded from the assessment, as well as notify providers of the assessment percentage.

**Notification of Nonpublic Ambulance Assessed Charges**

Regulation 101 CMR 324.04(4) states that, "EOHHS will notify each nonpublic ambulance provider of its gross liability to the Trust Fund by September 30th of each year, split into quarterly payments." It further states, however, that "[s]uch uniform assessment will not be implemented unless and until EOHHS receives notice of approval from the Centers for Medicare & Medicaid Services of federal financial participation for expenditures related to the assessment." EOHHS has not yet received such approval. EOHHS will provide notice of each provider's gross liability to the Trust Fund after approval from CMS of federal financial participation for expenditures related to the assessment.



For fiscal year 2021, EOHHS will set the assessment percentage at 5.75% of net emergency ground ambulance service operating revenue (defined as gross patient service revenue earned from all patients attributable to emergency ground ambulance service, less bad debt, charity care, or payer discounts). EOHHS had previously indicated that the assessment percentage would be set at 6.00%, but is lowering the percentage. Because of the exceptional disruption caused by the COVID-19 pandemic, EOHHS will be calculating the assessment based on fiscal year 2019 data, consistent with regulation 101 CMR 324.04(3).

### **Ambulance Revenue Report and Updates**

As described in [Administrative Bulletin 21-22](#), nonpublic ambulance providers include any ambulance provider licensed pursuant to M.G.L. c. 111C § 6 that is not a city or town, county, district, or other governmental body. Under 101 CMR 324.04(3), each nonpublic ambulance provider is required to report its nonpublic emergency ambulance assessed charges each year. Nonpublic ambulance providers that have not submitted cost reports for their fiscal year 2019 must do so, if they have emergency ambulance revenue in 2019. Providers can use the cost report attached to [Administrative Bulletin 21-26](#).

Through this bulletin, EOHHS is requiring providers that have submitted or are going to submit ambulance revenue results for fiscal year 2019 to report revenue that is attributable to non-emergency ground ambulance services, as well as out-of-state revenue, and any bad debt, charity care, or provider discounts; or otherwise notify EOHHS that they have no such revenue or exclusions to report.

For EOHHS to consider this in setting the assessment, Attachment A must be submitted by 5:00 p.m. on Monday, November 28, 2022. This bulletin allows providers to notify EOHHS of revenue that should be excluded from the assessment. If Attachment A is not submitted, EOHHS may rely on data already in its possession to calculate the assessment amounts.

Municipal or other governmental ambulance providers do not need to submit an Ambulance Revenue Report, nor do nonpublic ambulance providers that did not earn revenue from providing ambulance services in fiscal year 2019.

### **Submission Instructions**

As described above, providers submitting the Ambulance Revenue Report and financial statements for fiscal year 2019 must submit them to EOHHS by 5:00 p.m. on Monday, November 28, 2022. Documents should be submitted by email to Martura Amato, Transportation Program manager, at [Martura.Amato@mass.gov](mailto:Martura.Amato@mass.gov).

### **Questions**

You may submit questions to Martura Amato at [Martura.Amato@mass.gov](mailto:Martura.Amato@mass.gov).