

HOUSE _____ **AMENDMENT NO.** _____

Offered By

AMEND House Committee Substitute for Senate Committee Substitute for Senate Bill No. 842,
Section 208.215, Page 8, Line 258 by inserting after all of said Section, Page, and Line the
following:

“660.425. 1. In addition to all other fees and taxes required or paid, a tax is hereby
imposed upon in-home services providers for the privilege of providing in-home services [under
chapter 208, RSMo]. The tax is imposed upon payments received by an in-home services
provider for the provision of in-home services [under chapter 208, RSMo].

2. For purposes of sections 660.425 to 660.465, the following terms shall mean:

(1) "Engaging in the business of providing in-home services", all payments received by an
in-home services provider for the provision of in-home services [under chapter 208, RSMo];

(2) "In-home services", homemaker services, personal care services, chore services,
respite services, consumer-directed services, and services, when provided in the individual's home
and under a plan of care created by a physician, necessary to keep children out of hospitals.

"In-home services" shall not include home health services as defined by federal and state law;

(3) "In-home services provider", any provider or vendor, as defined in section 208.900,
RSMo, of compensated in-home services [under chapter 208, RSMo], and under a provider
agreement or contracted with the department of social services or the department of health and
senior services.

660.430. 1. Each in-home services provider in this state providing in-home services
[under chapter 208, RSMo,] shall, in addition to all other fees and taxes now required or paid, pay
an in-home services gross receipts tax, not to exceed six and one-half percent of gross receipts, for
the privilege of engaging in the business of providing in-home services in this state.

2. Each in-home services provider's tax shall be based on a formula set forth in rules
promulgated by the department of social services. Any rule or portion of a rule, as that term is
defined in section 536.010, RSMo, that is created under the authority delegated in this section
shall become effective only if it complies with and is subject to all of the provisions of chapter
536, RSMo, and, if applicable, section 536.028, RSMo.

1 This section and chapter 536, RSMo, are nonseverable and if any of the powers vested with the
2 general assembly pursuant to chapter 536, RSMo, to review, to delay the effective date or to
3 disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking
4 authority and any rule proposed or adopted after August 28, 2009, shall be invalid and void.

5 3. The director of the department of social services or the director's designee may
6 prescribe the form and contents of any forms or other documents required by sections 660.425 to
7 660.465.

8 4. Notwithstanding any other provision of law to the contrary, appeals regarding the
9 promulgation of rules under this section shall be made to the circuit court of Cole County. The
10 circuit court of Cole County shall hear the matter as the court of original jurisdiction.

11 660.435. 1. For purposes of assessing the tax under sections 660.425 to 660.465, the
12 department of health and senior services shall make available to the department of social services
13 a list of all providers and vendors under this section.

14 2. Each in-home services provider subject to sections 660.425 to 660.465 shall keep such
15 records as may be necessary to determine the total payments received for the provision of in-home
16 services [under chapter 208, RSMo,] by the in-home services provider. Every in-home services
17 provider shall submit to the department of social services a statement that accurately reflects such
18 information as is necessary to determine such in-home services provider's tax due.

19 3. The director of the department of social services may prescribe the form and contents
20 of any forms or other documents required by this section.

21 4. Each in-home services provider shall report the total payments received for the
22 provision of in-home services [under chapter 208, RSMo,] to the department of social services.

23 660.445. 1. The determination of the amount of tax due shall be the total amount of
24 payments reported to the department multiplied by the tax rate established by rule by the
25 department of social services.

26 2. The department of social services shall notify each in-home services provider of the
27 amount of tax due. Such amount may be paid in increments over the balance of the assessment
28 period.

29 3. The department of social services may adjust the tax due quarterly on a prospective
30 basis. The department of social services may adjust the tax due more frequently for individual
31 providers if there is a substantial and statistically significant change in the in-home services
32 provided or in the payments received for such services provided [under chapter 208, RSMo]. The
33 department of social services may define such adjustment criteria by rule.

34 660.455. 1. The in-home services tax owed or, if an offset has been made, the balance
35 after such offset, if any, shall be remitted by the in-home services provider to the department of
36 social services. The remittance shall be made payable to the director of the department of social

1 services and shall be deposited in the state treasury to the credit of the "In-home Services Gross
2 Receipts Tax Fund" which is hereby created to provide payments for in-home services provided
3 [under chapter 208, RSMo]. All investment earnings of the fund shall be credited to the fund.

4 2. An offset authorized by section 660.450 or a payment to the in-home services gross
5 receipts tax fund shall be accepted as payment of the obligation set forth in section 660.425.

6 3. The state treasurer shall maintain records showing the amount of money in the in-home
7 services gross receipts tax fund at any time and the amount of investment earnings on such
8 amount.

9 4. Notwithstanding the provisions of section 33.080, RSMo, to the contrary, any
10 unexpended balance in the in-home services gross receipts tax fund at the end of the biennium
11 shall not revert to the credit of the general revenue fund.

12 660.460. 1. The department of social services shall notify each in-home services provider
13 with a tax due of more than ninety days of the amount of such balance. If any in-home services
14 provider fails to pay its in-home services tax within thirty days of such notice, the in-home
15 services tax shall be delinquent.

16 2. If any tax imposed under sections 660.425 to 660.465 is unpaid and delinquent, the
17 department of social services may proceed to enforce the state's lien against the property of the
18 in-home services provider and compel the payment of such assessment in the circuit court having
19 jurisdiction in the county where the in-home services provider is located. In addition, the
20 department of social services may cancel or refuse to issue, extend, or reinstate a Medicaid
21 provider agreement to any in-home services provider that fails to pay the tax imposed by section
22 660.425.

23 3. Failure to pay the tax imposed under section 660.425 shall be grounds for failure to
24 renew a provider agreement for services [under chapter 208, RSMo,] or failure to renew a
25 provider contract. The department of social services may revoke the provider agreement of any
26 in-home services provider that fails to pay such tax, or notify the department of health and senior
27 services to revoke the provider contract.

28 660.465. 1. The in-home services tax required by sections 660.425 to 660.465 shall
29 expire:

30 (1) Ninety days after any one or more of the following conditions are met:

31 (a) The aggregate in-home services fee as appropriated by the general assembly paid to
32 in-home services providers for in-home services provided [under chapter 208, RSMo,] is less than
33 the fiscal year 2010 in-home services fees reimbursement amount; or

34 (b) The formula used to calculate the reimbursement as appropriated by the general
35 assembly for in-home services provided is changed resulting in lower reimbursement to in-home
36 services providers in the aggregate than provided in fiscal year 2010; or

1 (2) September 1, [2011] 2012.

2 The director of the department of social services shall notify the revisor of statutes of the
3 expiration date as provided in this subsection.

4 2. Sections 660.425 to 660.465 shall expire on September 1, [2011] 2012.”; and

5
6 Further amend said bill by amending the title, enacting clause, and intersectional references
7 accordingly.
8
9