

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 2536H.01I  
Bill No.: HB 1133  
Subject: Ambulances and Ambulance Districts; Taxation and Revenue - General  
Type: Original  
Date: February 17, 2025

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Bill Summary: This proposal modifies provisions relating to the ground ambulance service reimbursement allowance tax.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
General	<b>Up to \$60,000</b>	<b>Up to \$60,000</b>	<b>Up to \$60,000</b>
<b>Total Estimated Net Effect on General Revenue</b>	<b>Up to \$60,000</b>	<b>Up to \$60,000</b>	<b>Up to \$60,000</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>University Of Missouri Healthcare</b>	(Up to \$60,000)	(Up to \$60,000)	(Up to \$60,000)
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>(Up to \$60,000)</b>	<b>(Up to \$60,000)</b>	<b>(Up to \$60,000)</b>

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2026</b>	<b>FY 2027</b>	<b>FY 2028</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FISCAL ANALYSIS

### ASSUMPTION

#### § 190.800 - Ground ambulance service reimbursement allowance tax

Officials from the **University of Missouri Health Care (UMHC)** state they have reviewed the proposed legislation and have determined that, as written, using the State MMIS (Medicaid Management Information System) data for CY2023 the impact would be \$35,000 and using the State MMIS data for CY2024 the impact would be \$60,000.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the UMHC as a cost of up to \$60,000 annually.

Officials from the **Department of Social Services (DSS)** state the passage of the proposed legislation would require a previously excluded ground ambulance provider to pay an ambulance service reimbursement allowance tax. Currently, this proposal only affects the Board of Curators of the University of Missouri.

**Oversight** does not have information to the contrary and therefore, Oversight will reflect the estimates as provided by the UMHC as a savings to GR of up to \$60,000 annually.

Officials from the **Department of Health and Senior Services** assume the proposal will have no fiscal impact on their organization. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other hospitals and emergency medical services were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
<b>GENERAL REVENUE FUND</b>			
<u>Savings</u> - DSS (\$190.800) Offset – provider tax being paid by UMHC, rather than GR p. 3	<u>Up to \$60,000</u>	<u>Up to \$60,000</u>	<u>Up to \$60,000</u>
<b>ESTIMATED NET EFFECT ON THE GENERAL REVENUE FUND</b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$60,000</u></b>	<b><u>Up to \$60,000</u></b>
<b>UNIVERSITY OF MISSOURI HEALTHCARE</b>			
<u>Cost</u> - UMHC (\$190.800) Payment of ambulance provider tax p. 3	<u>(Up to \$60,000)</u>	<u>(Up to \$60,000)</u>	<u>(Up to \$60,000)</u>
<b>ESTIMATED NET EFFECT ON THE UNIVERSITY OF MISSOURI HEALTHCARE</b>	<b><u>(Up to \$60,000)</u></b>	<b><u>(Up to \$60,000)</u></b>	<b><u>(Up to \$60,000)</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2026 (10 Mo.)	FY 2027	FY 2028
	<b><u>\$0</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>

FISCAL IMPACT – Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

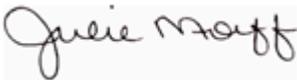
FISCAL DESCRIPTION

For the purposes of reimbursement allowance taxes, current law exempts ambulance services that are owned and operated by an entity owned and operated by the state of Missouri from being required to pay an ambulance service reimbursement allowance tax. This bill repeals that exemption. (§ 190.800)

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Health and Senior Services  
Department of Social Services  
University of Missouri Health Care



Julie Morff  
Director  
February 17, 2025



Jessica Harris  
Assistant Director  
February 17, 2025