



Rep. Thomas Holbrook

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LRB097 06486 KTG 53985 a

1 AMENDMENT TO HOUSE BILL 1470

2 AMENDMENT NO. _____. Amend House Bill 1470 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Illinois Public Aid Code is amended by
5 changing Sections 5B-4 and 5B-5 as follows:

6 (305 ILCS 5/5B-4) (from Ch. 23, par. 5B-4)

7 Sec. 5B-4. Payment of assessment; penalty.

8 (a) The assessment imposed by Section 5B-2 shall be due and
9 payable monthly, on the last State business day of the month
10 for occupied bed days reported for the preceding third month
11 prior to the month in which the tax is payable and due. A
12 facility that has delayed payment due to the State's failure to
13 reimburse for services rendered may request an extension on the
14 due date for payment pursuant to subsection (b) and shall pay
15 the assessment within 30 days of reimbursement by the
16 Department. The Illinois Department may provide that county

1 nursing homes directed and maintained pursuant to Section
2 5-1005 of the Counties Code may meet their assessment
3 obligation by certifying to the Illinois Department that county
4 expenditures have been obligated for the operation of the
5 county nursing home in an amount at least equal to the amount
6 of the assessment.

7 (a-5) The Illinois Department shall provide for an
8 electronic submission process for each long-term care facility
9 to report ~~Each assessment payment shall be accompanied by an~~
10 ~~assessment report to be completed by the long-term care~~
11 ~~provider. A separate report shall be completed for each~~
12 ~~long-term care facility in this State operated by a long-term~~
13 ~~care provider. The report shall be in a form and manner~~
14 ~~prescribed by the Illinois Department and shall at a minimum~~
15 ~~provide for the reporting of~~ the number of occupied bed days of
16 the long-term care facility for the reporting period and other
17 reasonable information the Illinois Department requires for
18 the administration of its responsibilities under this Code.
19 Beginning July 1, 2013, a separate electronic submission shall
20 be completed for each long-term care facility in this State
21 operated by a long-term care provider. The Illinois Department
22 shall prepare an assessment bill stating the amount due and
23 payable each month and submit it to each long-term care
24 facility via an electronic process. Each assessment payment
25 shall be accompanied by a copy of the assessment bill sent to
26 the long-term care facility by the Illinois Department. To the

1 extent practicable, the Department shall coordinate the
2 assessment reporting requirements with other reporting
3 required of long-term care facilities.

4 (b) The Illinois Department is authorized to establish
5 delayed payment schedules for long-term care providers that are
6 unable to make assessment payments when due under this Section
7 due to financial difficulties, as determined by the Illinois
8 Department. The Illinois Department may not deny a request for
9 delay of payment of the assessment imposed under this Article
10 if the long-term care provider has not been paid for services
11 provided during the month on which the assessment is levied.

12 (c) If a long-term care provider fails to pay the full
13 amount of an assessment payment when due (including any
14 extensions granted under subsection (b)), there shall, unless
15 waived by the Illinois Department for reasonable cause, be
16 added to the assessment imposed by Section 5B-2 a penalty
17 assessment equal to the lesser of (i) 5% of the amount of the
18 assessment payment not paid on or before the due date plus 5%
19 of the portion thereof remaining unpaid on the last day of each
20 month thereafter or (ii) 100% of the assessment payment amount
21 not paid on or before the due date. For purposes of this
22 subsection, payments will be credited first to unpaid
23 assessment payment amounts (rather than to penalty or
24 interest), beginning with the most delinquent assessment
25 payments. Payment cycles of longer than 60 days shall be one
26 factor the Director takes into account in granting a waiver

1 under this Section.

2 (c-5) If a long-term care facility provider fails to file
3 its assessment bill ~~report~~ with payment, there shall, unless
4 waived by the Illinois Department for reasonable cause, be
5 added to the assessment due a penalty assessment equal to 25%
6 of the assessment due. After July 1, 2013, no penalty shall be
7 assessed under this Section if the Illinois Department does not
8 provide a process for the electronic submission of the
9 information required by subsection (a-5).

10 (d) Nothing in this amendatory Act of 1993 shall be
11 construed to prevent the Illinois Department from collecting
12 all amounts due under this Article pursuant to an assessment
13 imposed before the effective date of this amendatory Act of
14 1993.

15 (e) Nothing in this amendatory Act of the 96th General
16 Assembly shall be construed to prevent the Illinois Department
17 from collecting all amounts due under this Code pursuant to an
18 assessment, tax, fee, or penalty imposed before the effective
19 date of this amendatory Act of the 96th General Assembly.

20 (Source: P.A. 96-444, eff. 8-14-09; 96-1530, eff. 2-16-11.)".

21 (305 ILCS 5/5B-5) (from Ch. 23, par. 5B-5)

22 Sec. 5B-5. Annual reporting; penalty; maintenance of
23 records.

24 (a) After December 31 of each year, and on or before March
25 31 of the succeeding year, every long-term care provider

1 subject to assessment under this Article shall file a report
2 with the Illinois Department. The report shall be in a form and
3 manner prescribed by the Illinois Department and shall state
4 the revenue received by the long-term care provider, reported
5 in such categories as may be required by the Illinois
6 Department, and other reasonable information the Illinois
7 Department requires for the administration of its
8 responsibilities under this Code.

9 (b) If a long-term care provider operates or maintains more
10 than one long-term care facility in this State, the provider
11 may not file a single return covering all those long-term care
12 facilities, but shall file a separate return for each long-term
13 care facility and shall compute and pay the assessment for each
14 long-term care facility separately.

15 (c) Notwithstanding any other provision in this Article, in
16 the case of a person who ceases to operate or maintain a
17 long-term care facility in respect of which the person is
18 subject to assessment under this Article as a long-term care
19 provider, the person shall file a final, amended return with
20 the Illinois Department not more than 90 days after the
21 cessation reflecting the adjustment and shall pay with the
22 final return the assessment for the year as so adjusted (to the
23 extent not previously paid). If a person fails to file a final
24 amended return on a timely basis, there shall, unless waived by
25 the Illinois Department for reasonable cause, be added to the
26 assessment due a penalty assessment equal to 25% of the

1 assessment due.

2 (d) Notwithstanding any other provision of this Article, a
3 provider who commences operating or maintaining a long-term
4 care facility that was under a prior ownership and remained
5 licensed by the Department of Public Health shall notify the
6 Illinois Department of the change in ownership and shall be
7 responsible to immediately pay any prior amounts owed by the
8 facility.

9 (e) The Department shall develop a procedure for sharing
10 with a potential buyer of a facility information regarding
11 outstanding assessments and penalties owed by that facility.

12 (f) In the case of a long-term care provider existing as a
13 corporation or legal entity other than an individual, the
14 return filed by it shall be signed by its president,
15 vice-president, secretary, or treasurer or by its properly
16 authorized agent.

17 (g) If a long-term care provider fails to file its return
18 on or before the due date of the return, there shall, unless
19 waived by the Illinois Department for reasonable cause, be
20 added to the assessment imposed by Section 5B-2 a penalty
21 assessment equal to 25% of the assessment imposed for the year.
22 After July 1, 2013, no penalty shall be assessed if the
23 Illinois Department has not established a process for the
24 electronic submission of information.

25 (h) Every long-term care provider subject to assessment
26 under this Article shall keep records and books that will

1 permit the determination of occupied bed days on a calendar
2 year basis. All such books and records shall be kept in the
3 English language and shall, at all times during business hours
4 of the day, be subject to inspection by the Illinois Department
5 or its duly authorized agents and employees.

6 (i) The Illinois Department shall establish a process for
7 long-term care providers to electronically submit all
8 information required by this Section no later than July 1,
9 2013.

10 (Source: P.A. 96-1530, eff. 2-16-11.)".