

1 STATE OF OKLAHOMA

2 2nd Session of the 58th Legislature (2022)

3 HOUSE BILL 3334

By: Fugate

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6 AS INTRODUCED

7 An Act relating to Medicaid funding; defining terms;
8 imposing duty on Oklahoma Health Care Authority;
9 requiring computation of assessment amount by certain
10 employers; requiring remittance of assessment to
11 Oklahoma Tax Commission; providing for report due
12 date; providing for interest and penalty for
13 delinquent payments; providing for enforcement
14 methods; requiring transfer of funds by Oklahoma Tax
15 Commission to the Oklahoma Health Care Authority;
16 providing for expenditure of funds; providing for
17 codification; providing an effective date; and
18 declaring an emergency.

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1 2. "Employee" means any person eighteen (18) years of age or
2 older to whom wages subject to federal or state withholding tax are
3 paid by an employer for services performed on behalf of and which
4 benefit the employer;

5 3. "Employer" means any corporation, partnership, limited
6 partnership, limited liability limited partnership, limited
7 liability company, or other lawfully recognized business entity
8 doing business in the state, but not having its headquarters or
9 principal place of business within the state and paying wages to at
10 least twenty-five (25) employees, and which pays wages to one or
11 more employees in an amount that causes the employee to qualify for
12 participation in the Medicaid program;

13 4. "Medicaid-eligible employee" means a person employed by an
14 employer who, for any applicable period of time that the employer is
15 subject to assessment pursuant to the provisions of this act,
16 qualifies for any form of assistance in a Medicaid program managed
17 or offered by the State of Oklahoma or any of its agencies,
18 departments, commissions, or other units of state or local
19 government;

20 5. "Per capita Medicaid cost" means the amount determined
21 annually by the Oklahoma Health Care Authority representing the
22 total cost for the State of Oklahoma to administer its Medicaid
23 program divided by a population of persons, to be determined by the
24 Oklahoma Health Care Authority, fairly representing the number of

1 adult persons who qualify for Medicaid for the applicable calendar
2 year based on the best information available to the Authority at the
3 time the Authority is required to communicate the per capita
4 Medicaid cost amount to employers as required by this act;

5 B. An employer shall not be subject to an assessment pursuant
6 to the provisions of this act until a period of one hundred eighty
7 (180) days from the date of its first business operations within the
8 state or with respect to a business conducting operations within the
9 state prior to the effective date of this act within one hundred
10 eighty (180) days from the effective date of this act.

11 C. An employer subject to the provisions of this act shall be
12 liable for the amount of the state portion of Medicaid expense with
13 respect to a Medicaid-eligible employee.

14 D. The Oklahoma Health Care Authority shall determine a per
15 capita cost for the state Medicaid program for each fiscal year and
16 shall publish the per capita cost figure on the Oklahoma Health Care
17 Authority website so that it is readily accessible to employers.
18 Such per capita cost figures shall be released not later than
19 January 31 each year and shall govern the computation of the
20 assessment imposed pursuant to the provisions of this act for the
21 entire calendar year.

22 E. The employer shall determine the total number of its
23 Medicaid-eligible employees each quarter and shall multiply the per
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1 capita cost dollar amount by the total number of its Medicaid-
2 eligible employees for such quarter.

3 F. The employer shall compute the amount of the Medicaid cost
4 share assessment and remit the required amount to the Oklahoma Tax
5 Commission no later than the tenth day following the end of each
6 calendar quarter with respect to all of the Medicaid-eligible
7 employees.

8 G. If the full amount of the assessment is not remitted, the
9 Oklahoma Tax Commission shall make an assessment of the unpaid
10 amount, together with interest as provided by the Uniform Tax
11 Procedure Code and a penalty equal to ten percent (10%) of the
12 principal amount of the assessment and if not paid within thirty
13 (30) days from the date of the assessment, the entire amount shall
14 become final and absolute. The Tax Commission may use any method
15 for collection of the unpaid assessment, interest, or penalty as
16 provided by law for the payment of a state tax liability.

17 H. The Tax Commission shall hold the assessment, together with
18 interest and penalty, in a clearing account established for such
19 purpose. Not later than ten (10) days after each quarterly
20 reporting and remittance date, the Tax Commission shall transmit the
21 balance in the clearing account to the Oklahoma Health Care
22 Authority.

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1 I. The Oklahoma Health Care Authority shall use the proceeds
2 from the assessment to offset the state share of Medicaid program
3 costs each fiscal year.

4 SECTION 2. This act shall become effective July 1, 2022.

5 SECTION 3. It being immediately necessary for the preservation
6 of the public peace, health or safety, an emergency is hereby
7 declared to exist, by reason whereof this act shall take effect and
8 be in full force from and after its passage and approval.

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