

**FLiCRA Call to Action  
January 8, 2020**

**“Proposed Rule by the U.S. Centers for Medicare and Medicaid Services on State Nursing Home Bed Taxes”**

**BACKGROUND**

The U.S. Centers for Medicare and Medicaid Services (CMS) has published a proposed rule that could significantly impact Florida’s continuing care retirement communities also known as life plan communities.

The proposed rule as written would affect the Florida Legislature’s ability to oversee how it administers its current nursing home bed tax program.

Under current Florida law, skilled nursing home beds within a continuing care retirement community setting are exempt from Florida’s nursing home bed tax. Both LeadingAge Florida and FLiCRA have long advocated for that exemption.

**IMPACT OF PROPOSED RULE**

The proposed rule by CMS if it passes as written would likely result in the Florida Legislature having to repeal the current exemption for continuing care retirement communities skilled nursing home beds.

The Florida Legislature would have to act within a year after the implementation which would likely be 2021.

The financial impact to Florida’s CCRC community would result in over \$25 million a year in new taxes.

The average CCRC would face over \$400,000 in new state taxes annually with the largest CCRCs seeing over \$1 million in new state taxes being levied every year.

CCRC owner/operators in Florida most likely would raise monthly fees and/or levy special assessments on their residents to cover the costs of the new taxes.

## **HOW YOU CAN HELP – PART I**

The public has until February 1, 2020 to submit comment to the Centers for Medicare and Medicaid Services on this proposed rule.

FLiCRA members are encouraged to submit public comments as individual residents.

Residents who would like to submit comments have three options to do so.

*Electronic comments* which is the fastest, easiest and recommended way to submit comments. Electronic comments can be submitted using the provided link:

<https://www.regulations.gov/comment?D=CMS-2019-0169-0001>

When submitting electronic or written (mail) comments reference this federal Docket #

[CMS-2019-0169](#)

For residents who are unable or don't wish to submit comments electronically, you may submit written comments by *regular mail*.

You may submit written comments by *regular mail* to the following address ONLY: Centers for Medicare & Medicaid Services, Department of Health and Human Services, Attention: CMS-2393-P, P.O. Box 8016, Baltimore, MD 21244-8016.

*Please allow sufficient time for mailed comments to be received before the close of the February 1, 2020 comment period.*

*By express or overnight mail.* You may send written comments to the following address ONLY: Centers for Medicare & Medicaid Services, Department of Health and Human Services, Attention: CMS-2393-P, Mail Stop C4-26-05, 7500 Security Boulevard, Baltimore, MD 21244-1850.

## **SAMPLE LETTER FROM RESIDENTS TO CENTERS FOR MEDICARE & MEDICAID SERVICES**

*Below is a sample letter that residents can use when communicating with CMS on this proposed Rule:*

Date

Centers for Medicare & Medicaid Services,

Department of Health and Human Services

Docket # [CMS-2019-0169](#)

Dear Centers for Medicare & Medicaid Services,

I am writing you today regarding proposed rule, Docket # [CMS-2019-0169](#).

I am \_\_\_ (provide your current age) and have lived in my continuing care retirement community for \_\_\_\_\_ (list # of years).

As a resident of a continuing care retirement community, I planned carefully for my long term care and entered into a continuing care/life care contract.

The likely impact of this proposed rule is that the state Legislature in Florida would have no choice but to repeal the current exemption from the nursing home provider bed tax that currently applies to continuing care retirement communities.

In Florida alone, new taxes would be over \$25 million a year across the state's continuing care retirement communities.

Each resident would face at least \$1,000 in new costs per year, as owner/operators would have to pass on the costs of these new taxes to their customers, who are the residents.

We respectfully ask CMS to modify the proposed rule and allow states to continue to have full authority to determine how they want to operate their own state nursing home provider bed tax program.

Sincerely,

List your name (two names if signing as a couple)

Physical Address

Name of Community

Email address if desired

## **HOW YOU CAN HELP – PART II**

### **SAMPLE LETTER FROM RESIDENTS TO FLORIDA'S TWO U.S. SENATORS AND CONGRESSMAN MATT GAETZ**

Date

RE: Docket # [CMS-2019-0169](#)

Dear Senator Scott, Senator Rubio and Congressman Gaetz,

I am writing you today regarding a proposed CMS rule, Docket # [CMS-2019-0169](#). The public comment for this rule ends February 1, 2020.

I am \_\_\_\_ (provide your current age) and have lived in my continuing care retirement community in Florida for \_\_\_\_\_ (list # of years).

As a resident of a Florida continuing care retirement community, I planned carefully for my long term care and entered into a continuing care/life care contract.

The likely impact of this proposed rule is that the state Legislature in Florida would have no choice but to repeal the current tax exemption that currently applies to continuing care retirement communities.

In Florida alone, new taxes would be over \$25 million a year across the state's continuing care retirement communities.

Each resident would face at least \$1,000 in new costs per year, as owner/operators would have to pass on the costs of these new taxes to their customers, who are the residents.

We respectfully ask your assistance in asking CMS to modify its proposed rule to ensure state legislatures continue to have full authority to determine how they want to operate their own state nursing home provider bed tax program.

Sincerely,

List your name (two names if signing as a couple)

Physical Address

Name of Community

Email address if desired

**IN ORDER TO CONTACT FLORIDA'S U.S. SENATORS RESIDENTS AND CONGRESSMAN MATT GAETZ, PLEASE SEND EMAILS USING THE PREMADE EMAIL LINKS BELOW.**

*Below is the key contact information for Florida CCRC Residents to seek the assistance of Florida's two U.S. Senators and U.S. Congressman Matt Gaetz by email or phone at their D.C. offices.*

Senator Rick Scott

[https://www.rickscott.senate.gov/contact\\_rick](https://www.rickscott.senate.gov/contact_rick)

Phone: (202) 224-5274

Senator Marco Rubio

<https://www.rubio.senate.gov/public/index.cfm/contact>

Phone: 202-224-3041

Congressman Matt Gaetz

<https://gaetz.house.gov/contact/email>

Phone: 202-225-4136

***If you would like to also contact your own Florida U.S. Representative, you can link to their contact information at :***

<https://www.house.gov/representatives#state-florida>

When you go to that link, you can go to each specific Representatives page and have an opportunity to fill out an electronic email contact form where you can send a similar letter.