

**§3175-A. Delinquent nursing home taxes to be withheld from Medicaid payments**

Whenever the commissioner receives written notice from the State Tax Assessor that a nursing home is delinquent by more than 30 days in making a health care provider tax payment required by Title 36, section 2873, the commissioner shall, upon 10 days' written notice, withhold the outstanding amount of tax, together with any applicable interest and penalties, from the nursing home's Medicaid payments. All amounts withheld by the commissioner pursuant to this section are deemed to be health care provider tax payments by the nursing home and must be transferred within 30 days to the State Tax Assessor, who shall apply the amount in question to the nursing home's tax account. [PL 2001, c. 714, Pt. CC, §1 (NEW); PL 2001, c. 714, Pt. CC, §8 (AFF).]

**SECTION HISTORY**

PL 2001, c. 714, §CC1 (NEW). PL 2001, c. 714, §CC8 (AFF).

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