

SB144 ENROLLED



1 SB144
2 YMXRI22-2
3 By Senator Albritton
4 RFD: Finance and Taxation General Fund
5 First Read: 14-Jan-26



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1 Enrolled, An Act,

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4 Relating to emergency medical transport providers; to
5 amend Sections 40-26B-91, 40-26B-94, and 40-26B-95, Code of
6 Alabama 1975, as last amended by Act 2025-370, 2025 Regular
7 Session; to make the assessment on emergency medical providers
8 permanent.

9 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

10 Section 1. Sections 40-26B-91, 40-26B-94, and
11 40-26B-95, Code of Alabama 1975, as last amended by Act
12 2025-370, 2025 Regular Session, are amended as follows:

13 "§40-26B-91

14 To provide further for the availability of indigent
15 health care, the operation of the Medicaid Program, and the
16 maintenance and expansion of emergency medical transport
17 services:

18 (1) Commencing no later than the fiscal quarter
19 starting April 1, 2023, ~~and through and including the fiscal~~
20 ~~quarter starting July 1, 2028~~, an assessment is imposed on
21 each emergency medical transport provider based on the number
22 of emergency medical transports. The quarterly assessment for
23 each emergency medical transport provider shall be calculated
24 based on the product of the assessment rate and the total
25 revenue received from emergency medical transports rendered by
26 the emergency medical transport provider from the previous
27 fiscal quarter.

28 (2) In consultation with the Alabama Medicaid Agency,



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29 the department shall set an assessment rate each fiscal
30 quarter. The assessment rate shall be a maximum of 5.3
31 percent, subject to Section 40-26B-98(b). In consultation with
32 the Alabama Medicaid Agency, the department may change the
33 assessment rate each quarter to reduce the amount of surplus
34 assessments. Any surplus assessment from a previous quarter
35 may be used to reduce the assessment rate.

36 (3) The assessment imposed by this article is in
37 addition to all other taxes and assessments of any kind now
38 imposed by law."

39 "§40-26B-94

40 (a) Commencing no later than the fiscal quarter
41 starting April 1, 2023, ~~and through and including the fiscal~~
42 ~~quarter starting July 1, 2028,~~ on or before the 15th day after
43 the close of each fiscal quarter, every emergency medical
44 transport provider shall file with the department a statement
45 under penalty of perjury on forms prescribed by the
46 department, showing the total number of emergency medical
47 transports, the total amount of gross receipts for the subject
48 fiscal quarter, and other reasonable and necessary information
49 as the department, after consultation with the Alabama
50 Medicaid Agency and adoption of appropriate rules, may require
51 for the proper enforcement of this article.

52 (b) It shall be the duty of each emergency medical
53 transport provider to keep and preserve suitable books and
54 records as may be necessary to determine the amount of
55 assessments for which it is liable under this article. The
56 books and records shall be kept and preserved for a period of



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57 not less than three years, and all such books and records
58 shall be open for examination during business hours by the
59 department or its duly authorized agents.

60 (c) All information secured pursuant to this article by
61 the department shall be confidential, as prescribed by Section
62 40-2A-10, except that the department may provide such
63 information to the Alabama Medicaid Agency as necessary for
64 the proper administration of the Medicaid Program, or for the
65 department's proper administration of the assessment levied by
66 this article.

67 (d) The department from time to time, as it deems
68 desirable, shall adopt reasonable rules as necessary to
69 provide for the orderly and efficient administration of the
70 assessment levied by this article."

71 "§40-26B-95

72 (a) Commencing no later than the fiscal quarter
73 starting April 1, 2023, ~~and through and including the fiscal~~
74 ~~quarter starting July 1, 2028,~~ the Alabama Medicaid Agency
75 shall pay an emergency medical transport enhancement each
76 fiscal quarter to emergency medical transport providers as set
77 forth in this section on or before the last day of the
78 quarter, except that Section 40-26B-97 shall apply to any
79 fiscal quarter for which federal approval has not been
80 obtained as of the first day of the fiscal quarter. The
81 emergency medical transport enhancement shall be paid in
82 addition to any other amounts payable to emergency medical
83 transport providers with respect to those services and shall
84 not affect any other payments to emergency medical transport



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85 providers.

86 (b) For each fiscal quarter, the emergency medical
87 transport enhancement to each emergency medical transport
88 provider shall be calculated as the total number of emergency
89 medical transports reimbursed by the Alabama Medicaid Agency
90 as the primary payor in accordance with Chapter 8 of the
91 Medicaid Provider Manual to the emergency medical transport
92 provider in the preceding fiscal quarter multiplied by the
93 transport enhancement rate. The total emergency medical
94 transport enhancement to all providers shall not be greater
95 than the assessment pool.

96 (c) For each fiscal quarter, the Alabama Medicaid
97 Agency shall establish the transport enhancement rate based on
98 the difference between the Medicaid rate for each emergency
99 medical transport and the average rate paid by commercial
100 insurers."

101 Section 2. This act shall become effective on October
102 1, 2026.



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President and Presiding Officer of the Senate

Speaker of the House of Representatives

SB144
Senate 11-Mar-26
I hereby certify that the within Act originated in and passed
the Senate.

Patrick Harris,
Secretary.

House of Representatives
Passed: 01-Apr-26

By: Senator Albritton