RULES

OF

THE DEPARTMENT OF HEALTH BUREAU OF ADMINISTRATIVE SERVICES

CHAPTER 1200—28—1 NURSING HOME SERVICES LICENSE FEE

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1200-28-1-.01 PURPOSE.

The purpose of these regulations is to establish procedures for collection of the nursing home services license fees required by Public Chapter 475, Acts of 1991.

Authority: Public Chapter 1090, Acts of 1990, T.C.A. §4—5—202. Administrative History: Original rule filed August 30, 1990; effective October 14, 1990. Amendment filed September 25, 1991; effective November 9, 1991.

1200-28-1-.02 DEFINITIONS.

- (1) The term "nursing home" shall have the same meaning as that found at T.C.A. §68—11—201(13).
- (2) The term "commissioner" means the Commissioner of the Department of Health or his designee.
- (3) The term "department" means the Department of Health.
- (4) The term "beds" means licensed nursing home beds physically located in Tennessee and excluding beds specifically certified as intermediate care beds for the mentally retarded.

Authority: Public Chapter 1090, Acts of 1990, T.C.A. §4—5—202. Administrative History: Original rule filed August 30, 1990; effective October 14, 1990. Amendment filed September 25, 1991; effective November 9, 1991.

1200—28—1—.03 CALCULATION OF FEES.

- (1) The license fee shall be calculated as provided in Public Chapter 475, Acts of 1991.
- (2) The beds to be used for the purpose of calculating the fee shall be the number of nursing home beds, except those certified for Medicaid as ICF/MR, licensed as of July 1, 1991 that are physically located in Tennessee.
 - (a) The license fee shall be as follows:
 - 1. For nursing homes which participate in the State Medicaid program, a fee of eleven hundred dollars (\$1,100) per licensed bed.
 - 2. For nursing homes which have provided, by July 1, 1991, a notice to the Tennessee Department of Health to voluntarily terminate their participation in Medicaid, and have been approved to terminate their participation, a fee shall be computed based upon the nursing homes patient census of July 1, 1991. The

amount of the fee, based on that census, shall be eleven hundred dollars (\$1,100) per bed (if occupied by a Medicaid patient) plus ten thousand dollars (\$10,000) for each remaining one (1) to fifty (50) bed increment.

(3) Any change that reduces the number of licensed beds in a facility shall not result in a refund being issued to the nursing home.

Nursing Home	<u>License Fee</u>	Monthly Fee
BOULEVARD TERRACE NURSING HOME BRADLEY COUNTY NURSING HOME BRAKEBILL NURSING HOMES, INC. BRANDYWOOD NURSING HOME BRIARCLIFF HEALTH CARE CENTER BRIGHT GLADE CONVALESCENT CENTER BRISTOL NURSING HOME, INC. BROOKHAVEN HEALTH CARE CENTER BROOKMEADE, HEALTH CARE CENTER CAMBRIDGE HOUSE CAMBRIDGE MEDICAL CENTER CANE CREEK CENTER, REBOUND, INC. CARRIAGE HEALTH CARE CEDARS HEALTH CARE CEDARS HEALTH CARE CENTER CENTENNIAL MEDICAL CTR. SKILLED NURSING CENTERVILLE HEALTH CARE CENTER CHATTANOOGA HEALTH CARE ASSOC., LTD. CHEATHAM COUNTY REST HOME CHESTER COUNTY NURSING HOME CHRISTIAN HOME FOR THE AGED CLAIBORNE & HUGHES HEALTH CENTER CLAIBORNE COUNTY NURSING HOME	\$ 110,000 \$ 258,500 \$ 244,200 \$ 110,000 \$ 110,000 \$ 20,000 \$ 132,000 \$ 198,000 \$ 80,500 \$ 121,000 \$ 137,500 \$ 10,000 \$ 213,400 \$ 132-000 \$ 10,000 \$ 145,200 \$ 126,500 \$ 110,000 \$ 111,100 \$ 172,700 \$ 10,000	\$ 9,166 \$ 21,541 \$ 20,350 \$ 9,166 \$ 9,166 \$ 1,666 \$ 11,000 \$ 16,500 \$ 6,708 \$ 10,083 \$ 11,458 \$ 833 \$ 17,783 \$ 11,000 \$ 833 \$ 12,100 \$ 10,541 \$ 9,166 \$ 8,066 \$ 9,258 \$ 14,391 \$ 833
	\$ 10,000 \$ 91,300 \$ 72,600 \$ 61,600 \$ 79,200	
COLONIAL HILL HEALTH CARE CENTER COLONIAL HILLS NURSING CENTER COLUMBIA HEALTH CARE CENTER COMMUNITY CARE OF RUTHERFORD CO. COOKEVILLE HEALTH CARE CENTER COOKEVILLE MANOR NURSING CENTER	\$ 97,100 \$ 234,300 \$ 116,600 \$ 144,100 \$ 74,900 \$ 10,000	\$ 8,091 \$ 19,525 \$ 9,716 \$ 12,008 \$ 6,241 \$ 833
COUNTRY PLACE HEALTH CARE CENTER COURT MANOR NURSING CENTER COVINGTON MANOR NURSING CENTER CRESTVIEW HEALTH CARE CENTER CRESTVIEW NURSING HOME	\$ 132,000 \$ 107,800 \$ 215,600 \$ 154,000 \$ 122,100	\$ 11,000 \$ 8,983 \$ 17,966 \$ 12,833 \$ 10,175
CRESTWOOD NURSING HOME CROCKETT COUNTY NURSING HOME CUMBERLAND MANOR NURSING CENTER DECATUR COUNTY MANOR NURSING CENTER DECATUR HEALTH CARE DICKSON COUNTY NURSING HOME DOUGLAS NURSING HOME	\$ 64,900 \$ 133,100 \$ 132,000 \$ 140,800 \$ 94,600 \$ 77,000 \$ 79,200	\$ 5,408 \$ 11,091 \$ 11,000 \$ 11,733 \$ 7,883 \$ 6,416 \$ 6,600
DURHAMHENSLEY NURSING HOME, INC. DYERSBURG MANOR NURSING CENTER EAST TENN. HEALTH CARE CENTER	\$ 121,000 \$ 143,000 \$ 101,200	\$ 10,083 \$ 11,916 \$ 8,433

EASTLAND HEALTH CARE CENTER, INC.	\$ 177,100	\$ 14,758
ELM HURST NURSING HOME, INC.	\$ 77,000	\$
EMERALD HODGSON HEALTH CARE CENTER	\$ 10,000	\$
ERWIN HEALTH CARE CENTER	\$ 138,600	\$
ETOWAH HEALTH CARE CENTER	\$132,000	\$ 11,000
FAIRPARK HEALTH CARE CENTER	\$ 39,700	\$ 3,308
FARRAGUT HEALTH CARE CENTER	\$ 62,900	\$ 5,241
FENTRESS CO. GENERAL HOSP. SKILLED	\$ 10,000	\$ 833
FENTRESS COUNTY NURSING HOME	\$ 110,000	\$ 9,166
FOREST COVE NURSING HOME	\$ 190,000	\$ 15,858
FORUM CONVALESCENT CENTER-TRENTON	\$ 10,000	\$ 833
FOUR OAKS HEALTH CARE CENTER	\$ 92,400	\$ 7,700
FRANKLIN COUNTY HEALTH CARE CENTER	\$ 132,000	\$ 11,000
FRANKLIN HEALTH CARE CENTER	\$ 44,200	\$ 3,683
FRANKLIN MANOR NURSING CENTER	\$ 10,000	\$ 833
FT. SANDERS SEVIER MEDICAL CTR. N.H.	\$ 59,400	\$ 4,950
GALLATIN HEALTH CARE ASSOCIATES	\$ 236,500	\$ 19,708
GENERAL CARE CONVALESCENT CENTER	\$ 143,000	\$
GLEN OAKS CONVALESCENT CENTER	\$ 143,000	\$
GOOD SAMARITAN CONVALESCENT	\$ 90,300	\$ 7,525
GRACELAND CARE CENTER	\$ 72,600	\$ 6,050
GRAYSTONE HOME, INC.	\$ 10,000	\$ 833
GREEN VALLEY HEALTH CARE CENTER	\$ 232,100	\$ 19,341
GREYSTONE HEALTH CARE CENTER	\$ 187,000	\$ 15,583
HAMILTON COUNTY NURSING HOME	\$ 743,600	\$ 61,966
HANCOCK MANOR NURSING HOME	\$ 10,000	\$ 833
HARBERT HILLS ACADEMY NURSING HOME	\$ 10,000	\$ 833
HARDIN COUNTY NURSING HOME	\$ 10,000	\$ 833
HARDIN HOME NURSING HOME	\$ 69,300	\$ 5,775
HARPETH TERRACE CONVALESCENT CENTER	\$ 96,800	\$ 8,066
HARTSVILLE CONVALESCENT CENTER	\$ 94,600	\$ 7,883
HCA PARKRIDGE MEDICAL CTR. SKILLED	\$ 10,000	\$ 833
HEALTH INN NURSING HOME	\$ 88,000	\$ 7,333
HEALTH INN, INC.	\$ 79,200	\$ 6,600
HELEN PATEBAIN HEALTH CARE CENTER	\$ 30,000	\$
HENDERSONVILLE NURSING HOME	\$ 10,000	\$ 833
HENRY COUNTY NURSING HOME	\$ 169,400	14,116
HERITAGE CENTER	\$ 178,200	14,850
HERITAGE CENTER HERITAGE MANOR NURSING HOME	\$ 85,800	7,150
HERITAGE MANOR OF COLLIERVILLE		\$
HERITAGE MANOR OF COLLIERVILLE HERITAGE MANOR OF COLUMBIA	\$ 125,400 \$ 199,100	\$ 10,450 16,591
HERITAGE MANOR OF MEMPHIS	\$ 121,000	\$
HERITAGE MANOR OF MONTEAGLE	\$ 165,000	\$
HERITAGE MANOR OF RED BOILING SPRINGS	\$ 130,900	\$
HERITAGE MANOR OF ROGERSVILLE	\$ 165,000	\$
HERITAGE NURSING HOME, INC.	\$ 63,800	\$
HICKMAN COUNTY HEALTH SERVICES, INC. NH	\$ 10,000	\$
HIDDEN ACRES	\$ 66,000	\$ 5,500
HIGHLAND HOSPITAL SKILLED NURSING	\$ 10,000	\$ 833
HIGHLAND MANOR NURSING HOME	\$ 123,200	\$ 10,266
HILLCREST CENTRAL	\$ 190,300	15,858
HILLCREST NORTH	\$ 424,600	35,383
HILLCREST SOUTH	\$ 116,600	9,716
HILLCREST WEST	\$ 233,200	\$ 19,433
HILLHAVEN CONVALESCENT CENTER	\$ 30,000	\$ 2,500

HILLHAVEN CONVALESCENT CENTER		200,200	\$ 16,683
HILLHAVEN CONVALESCENT CENTER	\$	105,600	\$ 8,800
HILLHAVEN CONVALESCENT CENTER-BOLIVAR		,	\$
HILLHAVEN CONVALESCENT CENTER-CAMDEN	\$	204,600	\$ 17,050
HILLHAVEN CONVALESCENT CENTER			
HUNTINGDON	\$	204,600	\$ 17,050
HILLHAVEN CONVALESCENT CENTER			
GERMANTOWN	\$	301,400	\$ 25,116
HILLHAVEN HEALTH CARE CENTER-RALEIGH	\$	270,600	\$ 22,550
HILLHAVEN HEALTH CARE OF JEFFERSON CITY	\$	204,600	\$ 17,050
HILLHAVEN/MARYVILLE CONVALESCENT CENTER	\$	204,600	\$
HILLSIDE MANOR	\$	217,800	\$ 18,150
HILLVIEW HEALTH CARE CENTER	\$	99,000	\$ 8,250
HILLVIEW NURSING HOME	\$	77,000	\$ 6,416
HILLVIEW NURSING HOME, INC.	\$	10,000	\$ 833
HUMBOLDT MANOR NURSING CENTER	\$	88,000	\$ 7,333
HUMBOLDT NURSING HOME	\$	132,000	\$ 11,000
HUMPHREYS COUNTY NURSING HOME, INC.	\$	72,600	\$ 6,050
HUNTSVILLE MANOR	\$	105,600	\$ 8,800
IMPERIAL MANOR CONVALESCENT CENTER	\$	53,200	\$ 4,433
IVY HALL NURSING HOME	\$	84,700	\$ 7,058
JACKSON MANOR, INC.	\$	118,800	\$ 9,900
JACKSON PARK CHRISTIAN HOME	\$	10,000	\$ 833
JACKSON MADISON HOSP/SKILLED NURSING	\$	10,000	\$ 833
JANWYNELLA NURSING HOME, INC.	\$	10,000	\$ 833
JEFFERSON COUNTY NURSING HOME	\$	113,300	\$ 9,441
JOHN M. REED NURSING HOME	\$	61,600	\$ 5,133
	\$	10,000	\$ 833
JOHNSON CARE HOME	\$ \$		\$
JOHNSON'S HEALTH CARE CENTER, INC.	\$	198,000	\$ 16,500
KINGS DAUGHTER & SONS HOME		118,800	\$ 91900
KIRBY PINES MANOR	\$	20,000	1,666
KNOXVILLE CONVALESCENT CENTER	\$	66,200	\$ 5,516
KNOXVILLE HEALTH CARE CENTER	\$	192,500	\$ 16.041
LAFOLLETTE COMMUNITY NURSING HOME	\$	107,800	\$ 8,983
LAKE CITY HEALTH CARE CENTER, INC.	\$	134,200	\$ 11,183
LAKESHORE HEARTLAND NURSING HOME	\$	10,000	\$ 833
LAKESHORE WEDGEWOOD NURSING HOME	\$	10,000	\$ 833
LAUDERDALE HEALTH CARE CENTER	\$	78,100	\$ 6,508
LAUGHLIN HEALTH CARE CENTER	\$	99,000	\$ 8,250
LAUREL MANOR HEALTH CARE FACILITY	\$	147,400	\$ 12,283
LAURELBROOK SANITARIUM	\$	10,000	\$ 833
LAURELWOOD HEALTH CARE CENTER	\$	80,300	\$ 6,691
LAWRENCEBURG HEALTH CARE CENTER	\$	10,000	\$ 833
LAWRENCEBURG MANOR	\$	167,200	\$ 13,933
LAYTON WATSON NURSING HOME	\$	143,000	\$ 11,916
LEWIS COUNTY MANOR	\$	122,100	\$ 10,175
LEXINGTON MANOR NURSING CENTER	\$		\$ 11,091
LIFE CARE CENTER-TULLAHOMA	\$	\$185,900	\$ 15,491
LIFE CARE CENTER OF ATHENS	\$	140,800	\$ 11,733
LIFE CARE CENTER OF CHATTANOOGA	\$	132,000	\$ 11,000
LIFE CARE CENTER OF CHURCH HILL	\$		\$
LIFE CARE CENTER OF COLLEGEDALE	\$	136,400	\$ 11,366
LIFE CARE CENTER OF COPPER BASIN	\$	133,100	\$ 11,091
LIFE CARE CENTER OF CROSSVILLE	\$	119,900	\$ 9,991

LIFE CARE CENTER OF DONELSON	\$	136,400		11,366
LIFE CARE CENTER OF EAST RIDGE		70,700		5,891
LIFE CARE CENTER OF ELIZABETHTON		173,800		14,483
LIFE CARE CENTER OF GREENEVILLE		177,100	\$	14,758
LIFE CARE CENTER OF JEFFERSON CITY		110,000	\$	9,166
LIFE CARE CENTER OF MORGAN COUNTY		136,400		11,366
LIFE CARE CENTER OF MORRISTOWN		177,100	\$	14,758
LIFE CARE CENTER OF RED BANK	\$	157,300	\$	13,108
LIFE CARE CENTER-CLEVELAND	\$	179,300		14,941
LIFE CARE CTR. OF BRUCETON HOLLOW ROCK	\$	99,000		8,250
LIFE CARE WEST	\$	158,400	\$	13,200
LINCOLN & DONALSON CARE CENTERS	\$	290,400	\$	24,200
LITTLE CREEK SANITARIUM	\$	10,000	\$	833
LOUDON HEALTH CARE CENTER	\$	209,000	\$	17,416
MANOR HOUSE OF DOVER	\$	96,800	\$	8,066
MAPLEWOOD HEALTH CARE CENTER	\$	171,600		14,300
MARGIE ANNA NURSING HOME, INC.	\$	10,000	\$	833
MARSHALL C. VOSS HEALTH CARE FACILITY		154,000		12,833
MARTIN HEALTH CARE	\$	99,000		8,250
MASTERS HEALTH CARE CENTER	\$	187,000		15,583
MAY CRAVATH WHARTON NURSING HOME	\$	88,000	\$	7,333
MCKENDREE VILLAGE, INC.	\$	129,200	\$	10,766
MCMINN MEMORIAL NURSING HOME	\$	10,000	\$	833
MCMINNVILLE HEALTH CARE CENTER	\$	145,200	\$	12,100
MCNAIRY COUNTY HEALTH CARE CENTER	\$	96,800	\$	8,066
MEADOWBROOK NURSING CENTER	\$	91,300	\$	7,608
MEHARRY MEDICAL COLLEGE HUBBARDHOSPITAL NH	\$	10,000	\$	833
MEMORIAL HOSP., SKILLED NURSING UNIT	\$	10,000	\$	833
MEMPHIS HEALTH CARE CENTER	\$	198,000		16,500
MERIHILL HEALTH CARE CENTER	\$	102,300	\$	8,525
METHODIST HOSPITALS SKILLED CARE	\$	102,300	\$	833
METHODIST HOST HALS SKILLED CARE METHODIST NURSING HOME OF MIDDLE TENN	\$	10,000	\$	833
MIDSOUTH CHRISTIAN NURSING HOME	\$	150,800		12,566
MIDDLE TENNESSEE HEALTH CARE	\$	169,400	\$	14,116
	\$		\$	6,050
MILAN HEALTH CARE, INC.		72,600		
MISSION CONVALESCENT HOME	\$ \$	10,000	\$ \$	833
MONTGOMERY COUNTY NURSING HOME		132,000		11,000
MOUNTAIN CITY HEALTH CARE		132,000		11,000
MOUNTAIN CREEK MANOR		43,000		3,583
MOUNTAIN VIEW NURSING HOME	\$	195,800		16,316
MURFREESBORO HEALTH CARE CENTER	\$	199,100	\$	16,591
NASHVILLE HEALTH CARE CENTER	\$	88,200	\$	7,350
NASHVILLE MANOR NURSING HOME	\$	85,800	\$	7,150
NASHVILLE METRO BORDEAUX NURSING HOME	\$	699,600	\$	58,300
NATIONAL HEALTH CARE CENTER OFLAWRENCEBURG	\$	106,700	\$	8,891
NATIONAL HEALTH CARE CENTER	\$	117,700	\$	9,808
NORTHHAVEN HEALTH CARE CENTER	\$	105,600	\$	8,800
NUCARE CONVALESCENT CENTER	\$	60,500	\$	5,041
NUCARE CONVALESCENT CENTER	\$	156,200	\$	13,016
NUCARE CONVALESCENT CENTER	\$	10,000	\$	833
OAK MANOR HEALTH CARE CENTER	\$	60,500	\$	5,041
OAK RIDGE HEALTH CARE CENTER	\$	136,400	\$	11,366
OAKVILLE HEALTH CARE CENTER	\$	345,400	\$	28,783
OAKWOOD HEALTH CARE CENTER	\$	66,000	\$	5,500

OBION COUNTY REST HOME	\$	61,600		5,133
OVERTON COUNTY NURSING HOME		180,400		15,033
PALMYRA INTERMEDIATE CARE CENTER		60,500		5,041
PARIS MANOR NURSING CENTER		148,500		12,375
PARK REST HARDIN COUNTY HEALTH CENTER		68,200		5,683
PARKVIEW CONVALESCENT UNIT	\$	124,300		10,358
PARKWOOD HEALTH CARE CENTER	\$	213,400		17,783
PERRY COUNTY NURSING HOME		125,400		10,450
PICKETT COUNTY NURSING HOME		69,300		5,775
PINE RIDGE HEALTH CARE CENTER, INC.		101,200		8,433
PINNACLE CARE CENTER OF CASTLE HEIGHT'S		20,000		1,666
PULASKI HEALTH CARE CENTER		47,500		3,958
PURYEAR NURSING HOME		10,000		833
QUALITY CARE CENTER OF MEMPHIS	\$	10,000		833
QUALITY CARE HEALTH CENTER		187,000		15,583
REELFOOT MANOR NURSING HOME		132,000	\$	11,000
REGENCY HEALTH CARE CENTER		165,000		13,750
REGENCY HEALTH CARE CENTER		113,300		9,441
RESTHAVEN MANOR NURSING CENTER	\$	35,300		2,941
RHEA NURSING HOME		97,900		8,158
RIDGETOP HAVEN	\$	10,000	\$	833
RIDGEVIEW TERRACE CONV. AND NURSING				
CENTER		145,200		12,100
RIDGEWOOD HEALTH CARE CENTER		136,400		11,366
RIVERMONT CONVALESCENT & NURSING CENTER	\$	181,500		15,125
ROBERTSON COUNTY HEALTH CARE CENTER		132,000		11,000
ROCKWOOD HEALTH CARE CENTER	\$	176,000		14,666
ROSEWOOD MANOR	\$	232,100	\$	19,341
ROSEWOOD MANOR OF COLUMBIA	\$	66,000	\$	5,500
ROYAL CARE INN OF ERIN, INC.	\$	180,400	\$	15,033
ROYAL CARE OF CLEVELAND	\$	110,000	\$	9,166
ROYAL CARE OF PIGEON FORGE	\$	132,000	\$	11,000
SCOTT COUNTY NURSING HOME	\$	61,600	\$	5,133
SEQUATCHIE HEALTH CARE CENTER	\$	66,000	\$	5,500
SERENE MANOR MEDICAL CENTER	\$	82,500	\$	6,875
SEVIER COUNTY HEALTH CARE CENTER, INC.	\$	163,900	\$	13,658
SHANNONDALE HEALTH CARE CENTER		90,600	\$	7,550
SHELBY COUNTY HEALTH CARE CENTER	\$	632,500	\$	52,708
SMITH COUNTY HEALTH CARE CENTER	\$	140,800	\$	11,733
SMYRNA NURSING CENTER, INC.	\$	97,900		8,158
SOMERVILLE HEALTH CARE CENTER	\$	88,000		7,333
SPARTA HEALTH CARE CENTER	\$	165,000		13,750
SPRING CITY HEALTH CARE CENTER	\$	154,000		12,833
SPRING MEADOWS HEALTH CARE CENTER	\$	92,400		7,700
SPRINGFIELD HEALTH CARE CENTER	\$	117,700	\$	9,808
ST. BARNABAS NURSING HOME	\$	33,200		2,766
ST. FRANCIS HOSPITAL NURSING HOME	\$	216,700	\$	18,058
ST. PETER VILLA	\$	16,500		,
STANDING STONE HEALTH CARE CENTER	\$	125,400	\$	10,450
STONES RIVER HOSPITAL SKILLED NURSING	\$	10,000	\$	833
SUNNY POINT HEALTH CARE CENTER	\$	83,600		6,966
SWEETWATER VALLEY CONV. & NURSING HOME	\$	124,300	\$	10,358
SYCAMORE VIEW NURSING HOME	\$	132,000	\$	11,000
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\$ 10,000	\$	833
\$ 20,000	\$	1,666
\$ 30,000	\$	2,500
\$ 106,700	\$	8,891
\$ 117,700	\$	9,808
\$ 264,000	\$	22,000
\$ 110,000	\$	9,166
\$ 158,400	\$	13,200
\$ 10,000	\$	833
\$ 132,000	\$	11,000
\$ 91,300	\$	7,608
\$ 10,000	\$	833
\$ 132,000	\$	11,000
\$ 49,600	\$	4,133
\$ 74,800	\$	6,233
\$ 10,000	\$	833
\$ 119,900	\$	9,991
\$ 152,900	\$	12,741
\$ 177,100	\$	14,758
\$ 10,000	\$	833
\$ 143,000	\$	11,916
\$ 101,200	\$	8,433
\$ 66,000	\$	5,500
\$ 101,200	\$	8,433
	\$ 20,000 \$ 30,000 \$ 106,700 \$ 117,700 \$ 264,000 \$ 110,000 \$ 158,400 \$ 10,000 \$ 132,000 \$ 91,300 \$ 10,000 \$ 132,000 \$ 49,600 \$ 74,800 \$ 10,000 \$ 119,900 \$ 152,900 \$ 177,100 \$ 10,000 \$ 143,000 \$ 101,200 \$ 66,000	\$ 20,000 \$ \$ 30,000 \$ \$ 106,700 \$ \$ 117,700 \$ \$ 264,000 \$ \$ 158,400 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 132,000 \$ \$ 174,800 \$ \$ 10,000 \$ \$ 177,100 \$ \$ 152,900 \$ \$ 177,100 \$ \$ 10,000 \$ \$ 143,000 \$ \$ 143,000 \$ \$ 101,200 \$ \$ 66,000 \$

Authority: Public Chapter 953, Acts of 1992; T.C.A. §§68—11—201, 68—11—216, 67—1—901, 9—8—307(a)(0) and 4—5—201 et seq. Administrative History: Original rule filed August 30, 1990; effective October 14, 1990. Amendment filed September 25, 1991, effective November 9, 199L Repeal and new rule filed September 29, 1992; effective November 13, 1992.

1200-28-1-.04 PAYMENT OF TAX.

- (1) The Department will issue after July 1, 1992 a single notice to each nursing home of the total amount of the tax due. This will constitute the only required notice. If the tax changes for any reason after July 1, 1992, the facility will be notified of the amount of the change in the tax.
- (2) The nursing home tax shall be paid in equal monthly installments of one-twelfth (1/12) of the total tax. Payments are due on or before the fifteenth of each month, beginning August 15, 1992 and ending July 15, 1993.
- (3) If the tax is increased during the year due to an increase in the number of licensed beds, the amount of increase will be distributed equally across the remaining monthly for which the tax has not yet been paid. Accordingly, an adjusted bill shall be provided the nursing home.
- (4) A payment shall be deemed to have been made upon the date of deposit in the United States mail.

Authority: Public Chapter 953, Acts of 1992; T.C.A. §§68—11—201, 68—11—216, 67—1—901, 9—8—307(a)(0) and 4—5—201 et seq. Administrative History:. Original rule filed August 30, 1990, effective October 14, 1990. Amendment filed September 25, 1991; effective November 9, 1991. Repeal and new rule filed September 29, 1992, effective November 13, 1992.

1200—28—1—.05 PENALTY AND INTEREST. A nursing home that fails to pay the required tax in accordance with this chapter shall pay the penalty imposed under Public Chapter 953, Acts of 1992. The penalty and interest shall be calculated based on total amount outstanding. The total amount outstanding shall be considered the amount(s) outstanding for all past installment period(s). The penalty and interest shall continue to accrue until the total tax due is paid along with any penalty and interest.

Authority: Public Chapter 953, Acts of 1992; T.C.A. §§68—11—201, 68—11—216, 67—1—901, 9—8—307(a)(0) and 4—5—201 et seq. Administrative History: Original rule filed August 30,1990, effective October 14, 1990. Amendment filed September 25, 1991, effective November 9, 1991. Repeal and new rule filed September 29, 1992, effective November 13, 1992.

1200—28—1—.06 CHALLENGES TO TAX. Any challenge to this tax shall be brought pursuant to T.C.A. §§67—1—901 et seq., and 9—8—307(a)(0).

Authority: Public Chapter 953, Acts of 1992, T.C.A. §§68—11—201, 68—11—216, 67—1—901, 9—8—307(a)(0) and 4—5—201 et seq. Administrative History: Original rule filed August 30, 1990, effective October 14, 1990. Amendment filed September 25, 1991; effective November 9, 1991. Repeal and new rule filed September 29, 1992; effective November 13, 1992.