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Tax Information and Policy Office
P.O. Box 630
Santa Fe, NM 87504-0630

TAX DISTRICT FIELD OFFICES

The Department's tax district field offices and call center can provide full service and general information about the Department's taxes, taxpayer access point, programs, classes, form. Information specific to your filing situation, payment plans and delinquent accounts.

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Taxation and Revenue Department
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Guidance for Taxpayers Regarding the Health Care Delivery & Access Assessment

Health Care Delivery and Access Assessment (HDAA), supports access to care in rural New Mexico by establishing a Medicaid Directed Payment Program. The purpose of the Medicaid Directed Payment Program is to enhance federal financial participation in Medicaid by leveraging hospital assessments to increase federal Medicaid provider reimbursement rates and support hospital quality improvement efforts in rural hospitals.

Hospitals required to pay the assessment

The assessment is imposed on HDAA eligible hospitals that are non-federal hospitals excluding state university teaching hospitals or state-owned special hospitals.

A "hospital" is a facility providing emergency or urgent care, inpatient medical care and nursing care for acute illness, injury, surgery, or obstetrics. Hospital also includes facilities licensed by the Health Care Authority (HCA) as critical access hospital, rural emergency hospital, general hospital, long-term acute care hospital, psychiatric hospital, rehabilitation hospital, limited services hospital, or special hospital.

Reporting to the Health Care Authority (HCA)

HCA will calculate the assessment rates of the inpatient hospital service daily rate and the outpatient hospital service rate to be paid by HDAA eligible hospitals. The assessment rates are based on non-Medicare revenue.

By November 1st every year, eligible hospitals will report to HCA inpatient hospital services and outpatient hospital revenue for a prior fiscal year. The reported inpatient hospital services, outpatient hospital revenue, and HCA determined rates will be electronically transmitted to New Mexico Taxation & Revenue Department (Department). HDAA eligible hospitals are mandated to electronically file and electronically pay through the Taxation and Revenue Department's online filing and payment system, Taxpayer Access Point (TAP).

Filing the assessment, quarterly uniform rate increase payments, and annual quality incentive payment

HDAA eligible Hospitals shall file an annual assessment by November 1st every year by electronically filing TRD-41425, *Health Care Delivery and Access Assessment Form*. The annual assessment will detail the quarterly uniform rate increase payments and annual quality incentive payment to be paid during the following calendar year. 70 days after the end of every calendar quarter, a quarterly uniform rate increase payment is due, and every May 10th the annual quality incentive payment is due. The annual assessment will detail the payment schedule above, if there are any discrepancies, please contact HCA as soon as possible to have the assessment corrected.

HCA will designate which HDAA eligible hospital qualifies for an assessment rate reduction which are 50% for special hospital, 50% for rural hospital, and 90% for small urban hospital. An HDAA eligible hospital may only qualify for single rate reduction.

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