

Susan M. Collins

AMENDMENT NO. _____ Calendar No. _____

Purpose: To amend the Internal Revenue Code of 1986 to apply a 39.6 percent individual income tax rate, and to provide additional funding and specify eligible providers under the Rural Health Transformation Program.

IN THE SENATE OF THE UNITED STATES—119th Cong., 1st Sess.

AMENDMENT N^o 2812

By Collins title II of H. Con.

To: Amdt No 2360 _____ and

8

Page(s)

GPO: 2024 57-806 (mac)

be printed

Ms. COLLINS to
the amendment (No. 2360) proposed by Mr. GRAHAM

Viz:

1 At the appropriate place, insert the following:

2 **SEC. _____. 39.6 PERCENT INCOME TAX RATE BRACKET.**

3 (a) IN GENERAL.—Section 1(j)(2) is amended by re-
4 designating subparagraph (F) as subparagraph (G) and
5 by inserting after subparagraph (E) the following new
6 subparagraph:

7 “(F) 39.6 PERCENT RATE BRACKET.—Not-
8 withstanding subparagraphs (A) through (E),
9 in prescribing the tables under this subsection
10 for purposes of paragraph (3)(B)—

2

1 “(i) the excess, if any, of taxable in-
2 come over—

3 “(I) \$50,000,000, in the case of
4 married individuals filing joint returns
5 and surviving spouses, and

6 “(II) \$25,000,000, in any other
7 case,

8 shall be taxed at a rate of 39.6 percent,
9 and

10 “(ii) paragraph (3)(B)(i) shall be ap-
11 plied with respect to such \$50,000,000 and
12 \$25,000,000 amounts by substituting
13 ‘2025’ for ‘2017’.”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2025.

17 **SEC. _____. MODIFICATIONS TO RURAL HEALTH TRANS-**
18 **FORMATION PROGRAM.**

19 (a) ADDITIONAL FUNDING.—Section 2105(h)(1)(A)
20 of the Social Security Act, as added by section 71401(a),
21 is amended—

22 (1) in clause (i), by striking “\$10,000,000,000”
23 and inserting “\$22,500,000,000”; and

1 (2) in clause (ii), by striking
2 “\$10,000,000,000” and inserting
3 “\$22,500,000,000”.

4 (b) HEALTH CARE PROVIDERS.—Section 2105(h) of
5 the Social Security Act, as added by section 71401(a) and
6 amended by subsection (a), is amended—

7 (1) in paragraph (6)(B), by striking “health
8 care providers,” and inserting “rural health facilities
9 (as defined in paragraph (3)(D)) or health care pro-
10 viders described in paragraph (7), or”;

11 (2) by redesignating paragraphs (7) and (8) as
12 paragraphs (8) and (9), respectively; and

13 (3) by inserting after paragraph (6) the fol-
14 lowing:

15 “(7) HEALTH CARE PROVIDERS.—The following
16 health care providers are described in this para-
17 graph:

18 “(A) A hospital classified as a rural refer-
19 ral center under section 1886(d)(5)(C).

20 “(B) A long-term care hospital (as defined
21 in section 1861(ccc)).

22 “(C) A hospital operated by an Indian
23 Tribe or the Indian Health Service.

24 “(D) A provider of ambulance services.

25 “(E) A community health center.

1 “(F) A provider or supplier that is enrolled
2 with a State Medicaid plan under title XIX (or
3 a waiver of such plan) in accordance with sub-
4 sections (a)(77) and (kk) of section 1902 (in-
5 cluding enrolled pursuant to section
6 1902(a)(78) or section 1932(d)(6)) that re-
7 ceived funds as a rural provider under the
8 Phase Four distribution of the Provider Relief
9 Fund established in the Coronavirus Aid, Re-
10 lief, and Economic Security Act (Public Law
11 116–136).

12 “(G) A provider or supplier that is enrolled
13 with a State Medicaid plan under title XIX (or
14 a waiver of such plan) in accordance with sub-
15 sections (a)(77) and (kk) of section 1902 (in-
16 cluding enrolled pursuant to section
17 1902(a)(78) or section 1932(d)(6)) that re-
18 ceived funds under section 1150C.

19 “(H) A hospital that—

20 “(i) is located in an urban area (as
21 defined in section 1886(d)(2)(D)); and

22 “(ii) operates 1 or more approved
23 medical residency training program under
24 section 1886(h).

1 “(I) A not-for-profit hospital that is lo-
2 cated in an urban area (as defined in section
3 1886(d)(2)(D)).

4 “(J) A hospital described in section
5 1886(d)(1)(B)(ii).

6 “(K) A hospital described in section
7 1886(d)(1)(B)(v).

8 “(L) A hospital that is defined or deemed
9 to be a disproportionate share hospital for pur-
10 poses of receiving a payment adjustment under
11 section 1923 for the most recent fiscal year for
12 which such payment adjustments are made.

13 “(M) A facility that provides inpatient or
14 outpatient rehabilitation services that is en-
15 rolled with a State Medicaid plan under title
16 XIX (or a waiver of such plan) in accordance
17 with subsections (a)(77) and (kk) of section
18 1902 (including enrolled pursuant to section
19 1902(a)(78) or section 1932(d)(6)).

20 “(N) A facility that provides inpatient or
21 outpatient psychiatric services (including an in-
22 patient psychiatric hospital for individuals
23 under age 21 (as described in section 1905(h))
24 or an institution for mental diseases providing
25 medical assistance under a State Medicaid plan

1 under title XIX (or a waiver of such plan) to
2 individuals 65 years of age or older) that is en-
3 rolled with a State Medicaid plan under title
4 XIX (or a waiver of such plan) in accordance
5 with subsections (a)(77) and (kk) of section
6 1902 (including enrolled pursuant to section
7 1902(a)(78) or section 1932(d)(6)).

8 “(O) A facility described in section
9 1905(d).

10 “(P) A facility that provides for individuals
11 with intellectual or developmental disabilities—

12 “(i) services described in section
13 433.56(a)(4) of title 42, Code of Federal
14 Regulations; or

15 “(ii) home and community-based serv-
16 ices authorized under subsections (b), (c),
17 (i), (j), or (k) of section 1915, section
18 1115, or a State plan amendment under
19 title XIX that supports individuals with in-
20 tellectual or developmental disabilities who
21 are eligible for such services through meet-
22 ing an institutional level of care.

23 “(Q) A skilled nursing facility (as defined
24 in section 1819(a)).

1 “(R) A nursing facility (as defined in sec-
2 tion 1919(a)).

3 “(S) An assisted living or residential care
4 facility that is enrolled with a State Medicaid
5 plan under title XIX (or a waiver of such plan)
6 in accordance with subsections (a)(77) and (kk)
7 of section 1902 (including enrolled pursuant to
8 section 1902(a)(78) or section 1932(d)(6)).

9 “(T) A provider of home health care serv-
10 ices.

11 “(U) A provider of hospice care.

12 “(V) An institution for mental diseases (as
13 defined in section 1905(i)).

14 “(W) A subsection (d) hospital (as defined
15 in paragraph (1)(B) of section 1886(d)) that
16 receives or is eligible to receive disproportionate
17 share hospital payments under paragraph
18 (5)(F) of such section.

19 “(X) A hospital participating in the Rural
20 Community Hospital (RCH) demonstration pro-
21 gram under section 410A of the Medicare Pre-
22 scription Drug, Improvement, and Moderniza-
23 tion Act of 2003.

24 “(Y) A community behavioral health pro-
25 vider who relies heavily on payments provided

1 under a State Medicaid plan under title XIX or
2 a waiver of such plan.”.