

Health Care Provider Taxes: Rates Effective July 1, 2006

1. Ambulatory Surgical Centers: 1.75%
2. *Chiropractic Services: 0.70%*
3. *Dental Services: 0.70%*
4. *Emergency Ambulance Services: 2.2%*
5. Independent Laboratory or X-Ray Services: 5.0%
6. Inpatient Hospital Services: 2.5%
7. Intermediate Care Facility Services for the Mentally Retarded: 5.5%
8. Nursing Facilities other than

- Intermediate Care Facilities Services for the Mentally Retarded: 5.95%
9. *Nursing Services: 0.7%*
10. *Opticians' Services: 0.7%*
11. *Optometric Services: 0.7%*
12. Outpatient Hospital Services: 2.5%
13. *Physicians' Services (including Psychiatrists and Ophthalmologists): 0.8%*
14. *Podiatry Services: 0.7%*
15. *Psychological Services: 0.7%*
16. *Therapists' Services: 0.7%*

The phase out is as follows (State Fiscal Year = July 1 - June 30) for the following health care providers:

Chiropractic Services, Dental Services, Nursing Services, Opticians' Services, Optometric Services, Podiatry Services, Psychological Services, and Therapists' Services:

SFY 2002 - 1.575
SFY 2003 - 1.4
SFY 2004 - 1.225
SFY 2005 - 1.05
SFY 2006 - 0.875
SFY 2007 - 0.7
SFY 2008 - 0.525
SFY 2009 - 0.35
SFY 2010 - 0.175
SFY 2011 - 0

Physician Services:

SFY 2002 - 1.8
SFY 2003 - 1.6

SFY 2004 - 1.4
SFY 2005 - 1.2
SFY 2006 - 1.0
SFY 2007 - 0.8
SFY 2008 - 0.6
SFY 2009 - 0.4
SFY 2010 - 0.2
SFY 2011 - 0

This is the phase down for Emergency Ambulance Services:

SFY 2002 - 4.95
SFY 2003 - 4.4
SFY 2004 - 3.85
SFY 2005 - 3.3
SFY 2006 - 2.75
SFY 2007 - 2.2
SFY 2008 - 1.65
SFY 2009 - 1.1
SFY 2010 - 0.55
SFY 2011 - 0.55

Resources:

1. SB 177 - http://www.legis.state.wv.us/Bill_Status/bills_history.cfm?year=2001&sessiontype=RS
2. WV State Tax Law Book: <http://www.state.wv.us/taxrev/46thtaxlaws.pdf>
3. WV Code Chapter 11-27