



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

SN 2011(15)

SPECIAL NOTICE

2011 Legislation Imposing the Hospital Net Patient Revenue Tax

Purpose: This Special Notice describes the hospital net patient revenue tax enacted during the 2011 session of the Connecticut General Assembly.

Effective Date: Effective July 1, 2011, for calendar quarters commencing on or after July 1, 2011.

Statutory Authority: Conn. Gen. Stat. §§12-263a to 12-263d, inclusive, as amended by 2011 Conn. Pub. Acts 6, §§145 to 148, inclusive; 2011 Conn. Pub. Acts 44, §§102 and 103; and 2011 Conn. Pub. Acts 61, §79.

Definitions: As used in this Special Notice:

Hospital means any health care facility or institution, as defined in Conn. Gen. Stat. §19a-630, which is licensed as a short-term general hospital by the Department of Public Health. *Hospital* does not include any hospital which, on October 1, 1997, is within the class of hospitals licensed by the Department of Public Health as children's general hospitals, or a short-term acute hospital operated exclusively by the State of Connecticut (other than a short-term acute hospital operated by the State of Connecticut as a receiver pursuant to Chapter 920 of the Connecticut General Statutes).

Net patient revenue means the amount of accrued payments earned by a hospital for the provision of inpatient and outpatient services, as determined by DSS.

DSS means the Department of Social Services.

DRS means the Department of Revenue Services.

Computation of the Quarterly Hospital Net Patient Revenue Tax Payment: DSS will determine a hospital's net patient revenue and the hospital net patient revenue tax, and will notify each hospital of the amount of its net patient revenue tax payment. In general, the amount determined by DSS will be in effect for the calendar quarter beginning on that July 1 and the immediately succeeding calendar quarters.

Registration of Hospitals with DRS: Every hospital, if not presently assigned a Connecticut Tax Registration Number by DRS, will be assigned a number and will be notified about its new number in writing. A hospital presently assigned a Connecticut Tax Registration Number will have its registration profile updated by DRS.

Due Date of Return and Payment: Form **HNR-145**, *Hospital Tax Return*, and payment of the hospital net patient revenue tax are due on or before the last day of the month following the end of each calendar quarter. Each hospital will be required to use the **Taxpayer Service Center (TSC)** to electronically file Form HNR-145 and to make all required payments by electronic funds transfer by either using the TSC or by initiating an ACH Credit payment through its financial institution. Each hospital will be provided written instructions on how to use the **Taxpayer Service Center (TSC)**. There is no paper Form HNR-145.

Effect on Other Documents: None affected.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an

informal interpretation of Connecticut tax law by the Department of Revenue Services (DRS).

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential):

Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC

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to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the **TSC** to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the **TSC**. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, News – Press Releases, and Top 100 Delinquency List. Visit the DRS website at www.ct.gov/DRS and select *e-alerts* from the left navigation bar.
