

**PUBLIC CHAPTER NO. 774**

**SENATE BILL NO. 4178**

**By Kyle, Haynes, Marrero**

**Substituted for: House Bill No. 4156**

**By Richardson, Odom**

AN ACT to amend Tennessee Code Annotated, Section 68-11-830(d)(2), relative to intermediate care facilities for the mentally retarded.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 68-11-830(d)(2), is amended by deleting the existing language in its entirety and substituting instead the following:

The tax shall be at the rate of five and one-half percent (5.5%) of the monthly gross receipts of an ICFMR operating in this state. The tax due from facilities that are not one hundred percent (100%) ICFMR certified shall be based at the rate of five and one-half percent (5.5%) of the monthly gross receipts generated from beds certified as intermediate care beds for the mentally retarded in the facility. Such tax shall be paid monthly based on the amount of the tax established in this subdivision (d)(2). The monthly payments are due on the fifteenth of each following month, beginning August 15, 1994, for the July 1994 payment, and ending with a final payment on July 15, 2009. It is the clear and unequivocal intent of the general assembly that this subsection has retroactive application to January 1, 2008.

SECTION 2. This act shall take effect upon becoming a law, the public welfare requiring it.

**PASSED: April 3, 2008**

  
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RON RAMSEY  
SPEAKER OF THE SENATE

  
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JIMMY NAIFEH, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 21st day of April 2008



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PHIL BREDESEN, GOVERNOR