

Provider Taxes in Place, FY 2024 and FY 2025

States	Hospitals		Intermediate Care Facilities		Nursing Facilities		MCO		Ambulance		Other		Any	
	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Alabama	X	X			X	X			X	X	X	X	X	X
Alaska														
Arizona	X	X			X	X							X	X
Arkansas	X	X	X	X	X	X	X	X	X	X			X	X
California	X	X	X	X	X	X	X	X	X	X			X	X
Colorado	X	X	X	X	X	X							X	X
Connecticut	X	X	X	X	X	X							X	X
Delaware					X	X							X	X
DC	X	X	X	X	X	X	X	X					X	X
Florida	X	X	X	X	X	X							X	X
Georgia	X	X			X	X			X	X			X	X
Hawaii	X	X			X	X							X	X
Idaho	X	X	X	X	X	X							X	X
Illinois	X	X	X	X	X	X	X	X					X	X
Indiana	X	X	X	X	X	X							X	X
Iowa	X	X	X	X	X	X	X	X					X	X
Kansas	X	X			X	X	X	X					X	X
Kentucky	X	X	X	X	X	X			X	X	X*	X*	X	X
Louisiana	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Maine	X	X	X	X	X	X					X*		X	X
Maryland	X	X			X	X	X	X					X	X
Massachusetts	X	X			X	X		X	X	X	X		X	X
Michigan	X	X			X	X	X	X	X	X			X	X
Minnesota	X	X	X	X	X	X	X	X	X	X	X	X	X	X
Mississippi	X	X	X	X	X	X			X	X			X	X
Missouri	X	X	X	X	X	X			X	X	X	X	X	X
Montana	X	X			X	X							X	X
Nebraska		X	X	X	X	X							X	X
Nevada	X	X			X	X							X	X
New Hampshire	X	X			X	X	X	X					X	X
New Jersey	X	X	X	X	X	X	X	X			X	X	X	X
New Mexico		X	X	X	X	X							X	X
New York	X	X	X	X	X	X		X			X*	X*	X	X
North Carolina	X	X	X	X	X	X							X	X
North Dakota			X	X									X	X
Ohio	X	X	X	X	X	X	X	X					X	X
Oklahoma	X	X	X	X	X	X	X	X	X	X			X	X
Oregon	X	X			X	X	X	X		X			X	X
Pennsylvania	X	X	X	X	X	X	X	X					X	X
Rhode Island	X	X			X	X	X	X					X	X
South Carolina	X	X	X	X						X			X	X
South Dakota			X	X									X	X
Tennessee	X	X	X	X	X	X			X	X			X	X
Texas	X	X			X	X	X	X			X*	X*	X	X
Utah	X	X	X	X	X	X			X	X			X	X
Vermont	X	X			X	X			X	X			X	X
Virginia	X	X	X	X									X	X
Washington	X	X			X	X	X	X	X	X			X	X
West Virginia	X	X	X	X	X	X	X	X	X	X	X*	X*	X	X
Wisconsin	X	X	X	X	X	X							X	X
Wyoming	X	X			X	X				X	X*	X*	X	X
Totals	45	47	32	32	46	46	20	22	17	20	11	10	50	50

Note: This table includes provider taxes reported by states. * denotes states with more than one "other" provider tax in place. FL did not respond to the 2024 survey; publicly available data used to confirm taxes in place.