

**IMPORTANT NOTICE:**  
**OUTPATIENT HEALTH CARE FACILITY SURCHARGE**  
**REPEALED EFFECTIVE JULY 1, 2015**

The 2015 session of the Rhode Island General Assembly has repealed the surcharge imposed upon the net patient services revenue under Rhode Island General Laws Section 44-64-3.

Effective July 1, 2015, outpatient health care facilities will no longer be required to pay a monthly surcharge.

Those who were licensed as an outpatient health care facility prior to June 30, 2015 will still be required to file a Form HCP-64 Outpatient Health Care Facility Surcharge Return and pay a 2% surcharge, plus any applicable interest and penalties, on the net patient services revenue received by the facility for any outstanding periods prior to June 30, 2015.

Form HCP-64 is available on the RI Division of Taxation website:  
<http://www.tax.ri.gov/taxforms/healthcare.php>.

If you have any questions regarding this notice, please contact Marlen Bautista in the Corporate Tax section by e-mail at [marlen.bautista@tax.ri.gov](mailto:marlen.bautista@tax.ri.gov) or by telephone at (401) 574-8806.

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Notice 2015-06

David Sullivan  
Tax Administrator