

NOTICE:
IMAGING SERVICES SURCHARGE
REPEALED EFFECTIVE JULY 1, 2015

The 2015 session of the Rhode Island General Assembly has repealed the surcharge imposed upon the net patient revenue under Rhode Island General Laws Section 44-65-3.

Effective July 1, 2015, providers of imaging services will no longer be required to pay a monthly surcharge.

Those who provided imaging services prior to June 30, 2015 will still be required to file a Form HCP-65 Imaging Surcharge Return and pay a 2% surcharge, plus any applicable interest and penalties, on the net patient revenue received by the provider for any outstanding periods prior to June 30, 2015.

Form HCP-65 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 or by telephone at (401) 574-8806.

July 2015
Notice 2015-05

David Sullivan
Tax Administrator