

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Generator Exemption

Bill Number(s): HB803/SB1592

Entire Bill

Partial Bill:

Sponsor(s): Representative Roth

Month/Year Impact Begins: July 1, 2018

Date of Analysis: 2/2/2018

Section 1: Narrative

a. **Current Law:** There is no current statute exempting the Sales Tax on equipment used to generate electric energy for Assisted Living Facilities or Nursing Homes in an emergency.

Agency of Health Care Administration – Emergency Rule (59AER17-2) — Nursing Homes and Assisted Living Facilities are required within 45 days of the emergency rule going into effect on September 17, 2017, to submit, in writing, a plan detailing the acquisition of a generator sufficiently capable of running a minimum of 96 hours in the event of a loss of electrical power, and the services necessary to install, maintain, and test equipment and its functions. Furthermore, within 60 days of the acceptance of the compliance plan, every facility should have implemented the plan required under this rule. The Agency for Health Care Administration may revoke the nursing home or Assisted Living Facility's license for failure to comply with this rule. In addition to other remedies provided by law, violation of this rule shall result in a fine or sanction of \$1,000 per day.

Florida Administrative Code 12A-1.087 - Power Farm Equipment Exemption - (7)(a) Generators, motors, and similar types of equipment used exclusively as a power source on a farm or in a forest, as provided in paragraph (1)(a), are exempt from tax. For example: a diesel-powered generator used to supply power to an irrigation pump qualifies for the exemption. A generator used to power equipment used in agricultural production also qualifies for the exemption.

(b) Generators purchased, rented, or leased for use on a poultry farm are exempt from sales tax under Section 212.08(5)(a), F.S. The exemption will not be allowed unless the purchaser or lessee issues to the seller a signed certificate stating the generator is purchased or leased for exclusive use on a poultry farm.

212.08(3) F.S., EXEMPTIONS; CERTAIN FARM EQUIPMENT.— (a) The tax may not be imposed on the sale, rental, lease, use, consumption, repair, or storage for use in this state of power farm equipment or irrigation equipment, including replacement parts and accessories for power farm equipment or irrigation equipment, which are used exclusively on a farm or in a forest in the agricultural production of crops or products produced by those agricultural industries included in s. 570.02(1), or for fire prevention and suppression work with respect to such crops or products. Harvesting may not be construed to include processing activities. This exemption is not forfeited by moving farm equipment between farms or forests.

570.02 F.S., Definitions.—The following words and phrases as used in this chapter and in the agricultural laws of this state, unless the context otherwise requires, shall have the meanings respectively ascribed to them in this section:

- (1) “Agriculture” means the science and art of production of plants and animals useful to humans, including to a variable extent the preparation of these products for human use and their disposal by marketing or otherwise, and includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production. For the purposes of marketing and promotional activities, seafood shall also be included in this definition.
- (2) “Agricultural business products” means nonconsumable products used in the producing, processing, distribution, and marketing of consumable farm products, including, but not limited to, machinery, equipment, and supplies.
- (3) “Agricultural marketing facilities” means state-owned wholesale and retail markets managed by the Bureau of State Farmers’ Market.

768.137 F.S., Definition; limitation of civil liability for certain farmers; exception. — (1) For the purposes of this section, the term “farmer” means a person who is engaging in the growing or producing of farm produce, either part time or full time, for personal consumption or for sale and who is the owner or lessee of the land or a person designated in writing by the owner or lessee to act as her or his agent.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Generator Exemption

Bill Number(s): HB803/SB1592

b. Proposed Change:

212.08 (5) (a) F.S., is amended to read "...generators used on poultry farms; ..."

212.08 (5) (t) F.S., is added to read "Equipment used to generate emergency electric energy. — 1. The purchase of any equipment that uses natural gas or liquefied petroleum gas to generate emergency electric energy at nursing homes and assisted living facilities. The electric energy which is generated must be used at the facility and meet the fuel needs for emergency generation for that size and class of facility.

2. The purchaser of the emergency electric equipment must provide the dealer with an affidavit certifying that the equipment will only be used as set forth in subparagraph 1. A person furnishing a false affidavit to the dealer is subject to the penalty set forth in s. 212.085 and as otherwise provided by law.

3. The exemption is limited to a maximum of \$30,000 for the purchase of equipment for any one facility.

4. The department may adopt rules to implement this exemption."

Section 2: Description of Data and Sources

<http://wusfnews.wusf.usf.edu/post/nursing-home-generator-costs-estimated-186-million>

Agency of Health Care Administration – Status of Compliance for Nursing Homes and Assisted Living Facilities (as of Dec 1, 2017)

Agency of Health Care Administration – Nursing Home Emergency Rule (59AER17-2)

Agency of Health Care Administration – Assisted Living Facility Emergency Rule (59AER17-2)

Market Research for Generator pricing by size

Agency of Health Care Administration – Historic number of Beds

Section 3: Methodology (Include Assumptions and Attach Details)

Farm Generator Exemption–

Under current law, current administration, the sale of generators used exclusively on farms, as detailed in Florida Administrative Code 12A-1.087 and Florida Statute 212.08(3), are exempt from sales tax. A farmer must sign an affidavit indicating that the purchase and use of the generator is to be exclusively on a farm. There is no impact from striking out the word poultry from this section.

Nursing Homes & Assisted Living Facilities Generator Exemption –

A list of licensed nursing homes and assisted living facilities required by the emergency rule to obtain a generator was obtained from the Agency of Health Care Administration's website. It is assumed that the exemption is for a maximum of \$500,000 of taxable value and exempts \$30,000 of sales tax due on the purchase of a generator. The average emergency generator kW per bed was found through market research. The requirement that the generator use liquefied petroleum gas or natural gas is not seen as a significant limitation on the number of generators that would qualify for the exemption. These fuels are preferred fuel sources for generators, and the existence of the exemption should nudge the purchasing decisions even further in that direction. This estimate is comprised of three calculated impacts based on: population growth, replacement rate, and emergency rule compliance status.

The facilities were broken down by number of beds to show any difference in generator price for a given kW demand. It was found that there is a general decline in per kW generator price up to the over 200kW size. The generator prices were found for the smallest and largest facilities in each bracket, and those numbers were averaged. The average generator price was used to find an average price per bed by facility bracket. Assisted living facilities have been broken down in to 5 brackets with the smallest facilities (1-10 beds) getting their own bracket. The remaining brackets have similar cut off points for both facility types. The highest bed group levels have the upper bound set to the largest facility in that group. The largest nursing home has 438 beds and the largest assisted living facility has 350 beds. The kW numbers we are using are only for an emergency generator. A generator capable of providing HVAC services would need to have additional capacity. This additional need is shown as the additional investment in generator for HVAC for each cohort.

The first cohort are the new facilities that will come online as the older population grows. The Agency of Health Care Administration (AHCA) provided historic bed levels for nursing home and assisted living facilities for the most recent 4 years. The 4-year growth rate was used to grow the number of beds, and the additional beds were allocated amongst the brackets based on the initial bracket shares. The new beds per bracket are multiplied by the emergency generator price per bed for that bracket.

REVENUE ESTIMATING CONFERENCE

Tax: Sales and Use Tax

Issue: Generator Exemption

Bill Number(s): HB803/SB1592

The second cohort is comprised of all facilities replacing generators over three service life schedules. The high assumes that the generator service life of all facilities is 20 years, and the middle assumes 25 years. The low assumes a 30-year service life. For assisted living facilities in group 1 it is assumed that they may buy a smaller, and less durable, generator. So, it is assumed that the effective service life for those generators is 10 years. The rationale for this is that portable generators might be able to be used and they would have a service life of somewhere around 5 years, and the smaller standby generators may have a service life of 15 years. The high assumes that those facilities that have a waiver granted will buy a generator before the effective date of the bill. The middle assumes that those facilities that either have a waiver granted or have a waiver under review will buy a generator before the effective date of the bill. The low assumes that all facilities that do not have a waiver or compliance plan today will either acquire a generator, or be exempt from acquiring a generator, before the effective date of the bill. The total population of facilities is not grown over this time as the service life puts any new facility outside of the replacement window.

The final cohort of nursing homes and assisted living facilities are those where it is unknown whether they have a compliant generator or not. From the data, this cohort is defined as the total number of assisted living facilities and nursing homes in the state that have either not responded, or have submitted a waiver. The high estimate assumes that only the facilities which have been granted a waiver will purchase a generator before the effective date of the bill, and the rest of the cohort will buy one after. The middle assumes that those facilities where their waiver has either been granted or is still under review will buy a generator before the effective date of the bill. The low estimate assumes that all current facilities where they have either not responded, or have submitted a waiver, will purchase a generator before the effective date of the bill.

It is assumed that any facility looking to buy a generator in advance of the effective date will be able to delay the purchase for one month, so the first-year cash impacts are equal to the recurring.

Section 4: Proposed Fiscal Impact

	High		Middle		Low	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19			\$(1.9 M)	\$(1.9 M)		
2019-20			\$(0.4 M)	\$(0.4 M)		
2020-21			\$(0.4 M)	\$(0.4 M)		
2021-22			\$(0.5 M)	\$(0.5 M)		
2022-23			\$(0.5 M)	\$(0.5 M)		

List of affected Trust Funds: Sales and Use Tax Group

Section 5: Consensus Estimate (Adopted: 02/16/2018): The Conference adopted the proposed cash estimate and (\$0.4m) for the recurring impact.

	GR		Trust		Revenue Sharing		Local Half Cent	
	Cash	Recurring	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(1.7)	(0.3)	(Insignificant)	(Insignificant)	(0.1)	(Insignificant)	(0.2)	(Insignificant)
2019-20	(0.3)	(0.3)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2020-21	(0.3)	(0.3)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2021-22	(0.5)	(0.3)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)
2022-23	(0.5)	(0.3)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)	(Insignificant)

	Local Option		Total Local		Total	
	Cash	Recurring	Cash	Recurring	Cash	Recurring
2018-19	(0.2)	(Insignificant)	(0.4)	(0.1)	(2.1)	(0.4)
2019-20	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.4)
2020-21	(Insignificant)	(Insignificant)	(0.1)	(0.1)	(0.4)	(0.4)
2021-22	(0.1)	(Insignificant)	(0.1)	(0.1)	(0.6)	(0.4)
2022-23	(0.1)	(Insignificant)	(0.1)	(0.1)	(0.6)	(0.4)

	A	B	C	D	E	F	G
46	2018-19	\$ (10.2 M)	\$ (10.2 M)	\$ (10.4 M)	\$ (10.4 M)	\$ (11.2 M)	\$ (11.2 M)
47	2019-20	\$ (9.9 M)					
48	2020-21	\$ (10.1 M)					
49	2021-22	\$ (10.4 M)					
50	2022-23	\$ (10.6 M)					

Summary	A	B	C	D	E	F	G
1	Total New Facility Impact						
2		Nursing Homes		Assisted Living Facilities			
3		High		Middle		Low	
4	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
5	2018-19	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
6	2019-20	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
7	2020-21	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
8	2021-22	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
9	2022-23	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
10							
11	Replacement Impact						
12		Nursing Homes		Assisted Living Facilities			
13		High		Middle		Low	
14	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
15	2018-19	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
16	2019-20	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
17	2020-21	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
18	2021-22	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
19	2022-23	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -
20							
21	Currently Needs Generator						
22		Nursing Homes		Assisted Living Facilities			
23		High		Middle		Low	
24	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
25	2018-19	\$ (0.24 M)	\$ (0.2 M)	\$ (1.2 M)	\$ (1.2 M)	\$ -	\$ -
26	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	2022-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30							
31	Total Impact*						
32		Nursing Homes		Assisted Living Facilities			
33		High		Middle		Total	
34	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
35	2018-19	\$ (0.3 M)	\$ (0.3 M)	\$ (1.6 M)	\$ (1.6 M)	\$ (1.9 M)	\$ (1.9 M)
36	2019-20	\$ (0.1 M)	\$ (0.1 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.4 M)
37	2020-21	\$ (0.1 M)	\$ (0.1 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.4 M)
38	2021-22	\$ (0.1 M)	\$ (0.1 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.5 M)	\$ (0.5 M)
39	2022-23	\$ (0.1 M)	\$ (0.1 M)	\$ (0.4 M)	\$ (0.4 M)	\$ (0.5 M)	\$ (0.5 M)
40		*As Adopted - Nursing Homes for High Estimate + Middle Estimate for the Assisted Living Facilities					

A	B	C	D	E	F	G	H
1	NURSING HOMES	Bracket	Facilities	Beds	% Facilities Per Group	% Beds per Group	
2	Grp 1	1 - 50		30	1,098	4.39%	1.31%
3	Grp 2	51 - 125		481	50,965	70.32%	60.84%
4	Grp 3	126 - 175		71	10,627	10.38%	12.69%
5	Grp 4	176 - 438		102	21,078	14.91%	25.16%
6	Totals			684	83,768		
7							
8							
9	Historical Data For Nursing Homes						
10		Facilities	Beds	Facility Growth	Bed Growth		
11	2013-14	681	83,270				
12	2014-15	682	83,395	0.15%	0.15%		
13	2015-16	682	83,428	0.00%	0.04%		
14	2016-17	682	83,449	0.00%	0.03%		
15	2017-18	684	83,768	0.29%	0.38%		
16			4 Yr Avg Growth rate	0.11%	0.15%		
17							
18							
19	NURSING HOME BEDS GROWN AT 4YR AVG GROWTH RATE						
20		1.3%	60.8%	12.7%	25.2%		
21		Grp 1	Grp 2	Grp 3	Grp 4	Total beds	Growth Rate
22	2017-18	1,098	50,965	10,627	21,078	83,768	0.15%
23	2018-19	1,100	51,041	10,643	21,109	83,893	0.15%
24	2019-20	1,101	51,117	10,659	21,141	84,018	0.15%
25	2020-21	1,103	51,194	10,675	21,173	84,144	0.15%
26	2021-22	1,105	51,270	10,691	21,204	84,269	0.15%
27	2022-23	1,106	51,347	10,707	21,236	84,395	0.15%
28							
29							
30	FY Price Per Bed Per Group (TAXABLE SALES)						
31		Average Emergency Generator Cost per Bed				Nursing Homes	
32		\$ 432.43	\$ 297.17	\$ 291.67	\$ 772.95	Taxable Sales	Tax
33	2018-19	\$ 709	\$ 22,609	\$ 4,627	\$ 24,321	\$ 52,266	\$ 3,135.97
34	2019-20	\$ 710	\$ 22,643	\$ 4,634	\$ 24,357	\$ 52,344	\$ 3,140.65
35	2020-21	\$ 711	\$ 22,677	\$ 4,641	\$ 24,394	\$ 52,422	\$ 3,145.33
36	2021-22	\$ 712	\$ 22,710	\$ 4,648	\$ 24,430	\$ 52,501	\$ 3,150.03
37	2022-23	\$ 713	\$ 22,744	\$ 4,655	\$ 24,467	\$ 52,579	\$ 3,154.73
38							
39							
40	Additional Investment in Generator for HVAC						
41		High	Middle	Low			
42		100%	75%	0%			
43	2018-19	\$ (0.01)	\$ (0.01)				
44	2019-20	\$ (0.01)	\$ (0.01)				
45	2020-21	\$ (0.01)	\$ (0.01)				
46	2021-22	\$ (0.01)	\$ (0.01)				
47	2022-23	\$ (0.01)	\$ (0.01)				
48							
49							
50							
51							
52							
53							
54							
55							
56							
57							

	I	J	K	L	M	N	O	P
1	ASSISTED LIVING FACILITY	Bracket	Facilities	Beds	% Facilities Per Group	% Beds per Group		
2	Grp 1	1-10	1,795	11,050	57.72%	11.07%		
3	Grp 2	11-50	613	15,505	19.7%	15.53%		
4	Grp 3	51-125	537	45,847	17.3%	45.93%		
5	Grp 4	126-175	121	17,696	3.9%	17.73%		
6	Grp 5	176-350	44	9,720	1.41%	9.74%		
7	Totals		3,110	99,818				
8								
9	Historical Data for Assisted Living Facilities							
10		Facilities	Beds	Facility Growth	Bed Growth			
11	2013-14	3011	85135					
12	2014-15	3030	87405	0.63%	2.67%			
13	2015-16	3065	90716	1.16%	3.79%			
14	2016-17	3091	94423	0.85%	4.09%			
15	2017-18	3110	99818	0.61%	5.71%			
16		4 Yr Avg Growth rate		0.81%	4.06%			
17								
18								
19	ASSISTED LIVING FACILITY BEDS GROWN AT 4YR AVG GROWTH RATE							
20		11.1%	15.5%	45.9%	17.7%	9.7%		
21		Grp 1	Grp 2	Grp 3	Grp 4	Grp 5	Total beds	Growth Rate
22	2017-18	11,050	15,505	45,847	17,696	9,720	99,818	4.06%
23	2018-19	11,499	16,135	47,710	18,415	10,115	103,874	4.06%
24	2019-20	11,966	16,791	49,649	19,163	10,526	108,095	4.06%
25	2020-21	12,453	17,473	51,666	19,942	10,954	112,488	4.06%
26	2021-22	12,959	18,183	53,766	20,753	11,399	117,059	4.06%
27	2022-23	13,485	18,922	55,951	21,596	11,862	121,816	4.06%
28								
29								
30	FY Price Per Bed Per Group (TAXABLE SALES)							
31		Average Emergency Generator Cost per Bed					Assisted Living Facilities	
32		\$ 1,083.33	\$ 520.00	\$ 370.59	\$ 299.66	\$ 599.55	Taxable Sales	Tax
33	2018-19	\$ 486,450	\$ 327,634	\$ 690,424	\$ 215,483	\$ 236,812	\$ 1,956,803	\$ 117,408
34	2019-20	\$ 506,217	\$ 340,948	\$ 718,481	\$ 224,240	\$ 246,435	\$ 2,036,320	\$ 122,179
35	2020-21	\$ 526,788	\$ 354,802	\$ 747,677	\$ 233,352	\$ 256,449	\$ 2,119,068	\$ 127,144
36	2021-22	\$ 548,195	\$ 369,220	\$ 778,060	\$ 242,835	\$ 266,870	\$ 2,205,179	\$ 132,311
37	2022-23	\$ 570,471	\$ 384,224	\$ 809,677	\$ 252,703	\$ 277,715	\$ 2,294,790	\$ 137,687
38								
39								
40	Additional Investment in Generator for HVAC							
41		High	Middle	Low				
42		100%	75%	25%				
43	2018-19	\$ (0.23)	\$ (0.21)					
44	2019-20	\$ (0.24)	\$ (0.21)					
45	2020-21	\$ (0.25)	\$ (0.22)					
46	2021-22	\$ (0.26)	\$ (0.23)					
47	2022-23	\$ (0.28)	\$ (0.24)					
48								
49								
50	Total New Facility Impact							
51		High		Middle		Low		
52	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring	
53	2018-19	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -	
54	2019-20	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -	
55	2020-21	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -	
56	2021-22	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -	
57	2022-23	\$ (0.0 M)	\$ (0.0 M)	\$ (0.2 M)	\$ (0.2 M)	\$ -	\$ -	

	A	B	C	D	E	F
1	NURSING HOME	Brackets	Beds	Facilities	\$/Bed*	
2	Grp 1	1 - 50	1,098	30	\$ 432.43	
3	Grp 2	51 - 125	50,965	481	\$ 297.17	
4	Grp 3	126 - 175	10,627	71	\$ 291.67	
5	Grp 4	176 - 438	21,078	102	\$ 772.95	
6	Total		83,768	684		
7	*Average Emergency Generator Cost per Bed					
8						
9						
10			High	Middle	Low	
11	Replacement Rate (Years)		20	25	30	
12						
13	Beds per Group / Replacement	High	Middle	Low		
14	Grp 1		21	12	10	
15	Grp 2		483	303	209	
16	Grp 3		75	47	29	
17	Grp 4		257	181	139	
18	*Bed numbers are adjusted by Assumptions					
19	made about current facilities with out Generators					
20						
21		Price per Bed	High	Middle	Low	
22	Grp 1	\$ 432.43	\$ 8,930	\$ 5,345	\$ 4,454	
23	Grp 2	\$ 297.17	\$ 143,637	\$ 90,031	\$ 62,198	
24	Grp 3	\$ 291.67	\$ 21,948	\$ 13,650	\$ 8,497	
25	Grp 4	\$ 772.95 M	\$ 198,763	\$ 140,027	\$ 107,491	
26	Total Taxable		\$ 373,278	\$ 249,052	\$ 182,640	
27	Tax		\$ 22,397	\$ 14,943	\$ 10,958	
28						
29	Additional Investment in Generator for HVAC					
30						
31		High	Middle	Low		
32		100%	75%	0%		
33		\$ (0.04)	\$ (0.03)	\$ (0.01)		
34						
35						
36	Sales Tax Total	High	Middle	Low		
37	Yearly	\$ (0.04)	\$ (0.17)	\$ -		
38						
39						
40						
41						
42						
43						
44						
45						

	G	H	I	J	K	L	M
1	ASSISTED LIVING FACILITY	Brackets	Beds	Facilities	\$/Bed*		
2	Grp 1	1-10	11,050	1,793	\$ 1,083.33		
3	Grp 2	11-50	15,505	613	\$ 520.00		
4	Grp 3	51-125	45,847	537	\$ 370.59		
5	Grp 4	126-175	17,696	121	\$ 299.66		
6	Grp 5	176-350	9,720	44	\$ 599.55		
7	Total		99,818	3,108			
8	*Average Emergency Generator Cost per Bed						
9							
10			High*	Middle	Low		
11	Replacement Rate (Years)		20	25	30		
12			* replacement rate for 1-10 == 10 yrs (portables)				
13	Beds per Group / Replacement	High	Middle	Low			
14	Grp 1	966	827	445			
15	Grp 2	515	357	178			
16	Grp 3	1,201	730	384			
17	Grp 4	419	289	136			
18	Grp 5	216	121	32			
19	*Bed numbers are adjusted by Assumption made about current facilities with out Generators						
20							
21		Price Per Bed	High	Middle	Low		
22	Grp 1	\$ 1,250.00	\$ 1,206,875	\$ 1,033,750	\$ 556,000		
23	Grp 2	\$ 520.00	\$ 267,852	\$ 185,806	\$ 92,595		
24	Grp 3	\$ 370.59	\$ 444,910	\$ 270,352	\$ 142,405		
25	Grp 4	\$ 299.66	\$ 125,437	\$ 86,613	\$ 40,843		
26	Grp 5	\$ 599.55	\$ 129,712	\$ 72,833	\$ 19,146		
27		Total Taxable	\$ 2,174,785	\$ 1,649,354	\$ 850,988		
28		Tax	\$ 130,487	\$ 98,961	\$ 51,059		
29							
30	Additional Investment in Generator for HVAC						
31							
32		High	Middle	Low			
33		100%	75%	25%			
34		\$ (0.26)	\$ (0.17)	\$ (0.06)			
35							
36							
37							
38							
39		High	Middle	Low			
40	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring
41	2018-19	\$ (0.04)	\$ (0.04)	\$ (0.17)	\$ (0.17)	\$ -	\$ -
42	2019-20	\$ (0.04)	\$ (0.04)	\$ (0.17)	\$ (0.17)	\$ -	\$ -
43	2020-21	\$ (0.04)	\$ (0.04)	\$ (0.17)	\$ (0.17)	\$ -	\$ -
44	2021-22	\$ (0.04)	\$ (0.04)	\$ (0.17)	\$ (0.17)	\$ -	\$ -
45	2022-23	\$ (0.04)	\$ (0.04)	\$ (0.17)	\$ (0.17)	\$ -	\$ -

A	B	C	D	E	F	G	H	I	J	K	L
1		High Estimate = Non Responses + waiver applied - waiver Granted									
2		NURSING HOME	Beds	Facilities				ASSISTED LIVING FACILITY	Beds	Facilities	
3	Grp 1	1 to 50	104	3	\$ 432		Grp 1	1 to 10	5,207	840	\$ 1,083
4	Grp 2	51 to 125	3,388	32	\$ 297		Grp 2	11 to 50	4,960	217	\$ 520
5	Grp 3	126 to 175	631	4	\$ 292		Grp 3	51 to 125	12,483	144	\$ 371
6	Grp 4	176 to 438	971	5	\$ 773		Grp 4	126 to 175	4,283	30	\$ 300
7		NURSING HOME Total	5,094	44			Grp 5	175 to 350	3,369	15	\$ 600
8								ASSISTED LIVING FACILITY Total	30,302	1246	
9		Total Emergency Generator Price	As Presented	Fixed							
10	Grp 1	1 to 50	\$ 536	\$ 44,973			Grp 1	1 to 10	\$ 5,640,917		
11	Grp 2	126 to 175	\$ 3,685	\$ 1,006,811			Grp 2	11 to 50	\$ 2,579,200		
12	Grp 3	176 to 438	\$ 923	\$ 184,042			Grp 3	51 to 125	\$ 4,626,053		
13	Grp 4	51 to 125	\$ 1,744	\$ 750,531			Grp 4	126 to 175	\$ 1,283,433		
14		Total Taxable	\$ 6,888	\$ 1,986,357			Grp 5	175 to 350	\$ 2,019,876		
15		Sales Tax	\$ 413	\$ 119,181				Total Taxable	\$ 16,149,478		
16								Sales Tax	\$ 968,969		
17											

	A	B	C	D	E	F	G	H	I	J	K	L
18			Middle Estimate = Non Responses + waiver applied - waiver Granted - Under Review									
19			NURSING HOME	Beds	Facilities				ASSISTED LIVING FACILITY	Beds	Facilities	
20	Grp 1	1 to 50		-	-	\$ 432		Grp 1	1 to 10	3,822	616	\$ 1,083
21	Grp 2	51 to 125		1,295	11	\$ 297		Grp 2	11 to 50	3,591	155	\$ 520
22	Grp 3	126 to 175		296	2	\$ 292		Grp 3	51 to 125	6,710	78	\$ 371
23	Grp 4	176 to 438		357	2	\$ 773		Grp 4	126 to 175	3,137	22	\$ 300
24		NURSING HOME Total		1,948	15			Grp 5	175 to 350	2,079	9	\$ 600
25									ASSISTED LIVING FACILITY Total	19,339	880	
26												
27		Total Emergency Generator Price		As Presented	Fixed				Total Emergency Generator Price			
28	Grp 1	1 to 50		\$ 432	\$ -			Grp 1	1 to 10	\$ 4,140,500		
29	Grp 2	126 to 175		\$ 1,592	\$ 384,835			Grp 2	11 to 50	\$ 1,867,320		
30	Grp 3	176 to 438		\$ 588	\$ 86,333			Grp 3	51 to 125	\$ 1,162,535		
31	Grp 4	51 to 125		\$ 1,130	\$ 275,942			Grp 4	126 to 175	\$ 622,988		
32		Total Taxable		\$ 3,742	\$ 747,110			Grp 5	175 to 350	\$ 4,022,964		
33		Sales Tax		\$ 225	\$ 44,827				Total Taxable	\$ 11,816,307		
34									Sales Tax	\$ 708,978		
35												
36		Low Estimate = All Facilities have obtained and possess generators										
37												
38		Additional Investment in Generator for HVAC										
39		High		Middle	Low							
40			100%	75%	0%							
41		\$	(0.24)	\$ (1.24)	\$ -							
42												
43		Impact										
44			High		Middle		Low					
45	FY	Cash	Recurring	Cash	Recurring	Cash	Recurring					
46	2018-19	\$ (0.24)	\$ (0.24)	\$ (1.24)	\$ (1.24)	\$ -	\$ -					
47	2019-20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
48	2020-21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
49	2021-22	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					
50	2022-23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					

High Estimate (excluded group) = Population that has Waiver Granted &/or a Plan

NURSING HOME		Beds	Facilities	
Grp 1	1 to 50	994	27	\$ 432
Grp 2	51 to 125	47,577	449	\$ 297
Grp 3	126 to 175	9,996	67	\$ 292
Grp 4	176 to 438	20,107	97	\$ 773
NURSING HOME Total		78,674	640	

Middle Estimate (excluded group) = Submitted Waiver is Granted, Plan is in place, or curr

ASSISTED LIVING FACILITY		Beds	Facilities	
Grp 1	1 to 10	7,228	1179	\$ 1,083
Grp 2	11 to 50	11,914	458	\$ 520
Grp 3	51 to 125	39,137	459	\$ 371
Grp 4	126 to 175	14,559	99	\$ 300
Grp 5	176 to 350	7,641	35	\$ 600
ASSISTED LIVING FACILITY		80,479	2228	

All facilities without Plans

NURSING HOME		Beds	Facilities	
Grp 1	1 to 50	789	22	\$ 432.43
Grp 2	51 to 125	44,686	419	\$ 297.17
Grp 3	126 to 175	9,753	65	\$ 291.67
Grp 4	176 to 438	16,906	84	\$ 772.95
NURSING HOME Total		72,134	590	

Total Emergency Generator Price		Price x Beds
Grp 1	1 to 50	\$ 429,838
Grp 2	126 to 175	\$ 14,138,448
Grp 3	176 to 438	\$ 2,915,500
Grp 4	51 to 125	\$ 15,541,643
	Total Taxable	\$ 17,483,786
	Sales Tax	\$ 1,049,027

Recently Under Review

Total Emergency Generator Price		Price x Beds
Grp 1	1 to 10	\$ 7,830,333
Grp 2	11 to 50	\$ 6,195,280
Grp 3	51 to 125	\$ 14,503,712
Grp 4	126 to 175	\$ 4,362,714
Grp 5	175 to 350	\$ 4,581,143
	Total Taxable	\$ 37,473,182
	Sales Tax	\$ 2,248,391

ASSISTED LIVING Beds			Facilities		
Grp 1	1 to 10	6,602	1070	\$ 1,083.33	
Grp 2	11 to 50	10,163	385	\$ 520.00	
Grp 3	51 to 125	34,319	400	\$ 370.59	
Grp 4	126 to 175	13,607	93	\$ 299.66	
Grp 5	175 to 350	8,762	40	\$ 599.55	
ASSISTED LIVING			73,453	1988	