

42 C.F.R. § 433.55

Health care-related taxes defined.

(a) A health care-related tax is a licensing fee, assessment, or other mandatory payment that is related to—

- (1) Health care items or services;
- (2) The provision of, or the authority to provide, the health care items or services; or
- (3) The payment for the health care items or services.

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