

42 C.F.R. § 433.72

Waiver provisions applicable to health care-related taxes.

(a) *Bases for requesting waiver.* (1) A State may submit to CMS a request for a waiver if a health care-related tax does not meet any or all of the following:

- (i) The tax does not meet the broad based criteria specified in § 433.68c); and/or
- (ii) The tax is not imposed uniformly but meets the criteria specified in § 433.68(d)(2) or (d)(3).

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