UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF FLORIDA Fort Lauderdale Division

CASE NO. 0:23-cv-61595

STATE OF FLORIDA and the FLORIDA AGENCY FOR HEALTH CARE ADMINISTRATION,

Plaintiffs,

v.

CHIQUITA BROOKS-LaSURE, in her official capacity as Administrator for the Centers for Medicare & Medicaid Services; THE CENTERS FOR MEDICARE & MEDICAID SERVICES; XAVIER BECERRA, in his official capacity as Secretary of the United States Department of Health and Human Services; the UNITED STATES DEPARTMENT OF HEALTH AND HUMAN SERVICES; and the UNITED STATES OF AMERICA,

Defendants.

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AMICUS BRIEF IN SUPPORT OF PLAINTIFFS

Saving Hospitals Saves Lives ("SHSL")¹ and the National Minority Quality Forum ("NMQF")(collectively "Amici Curiae") hereby submit the following amicus brief in support of the above-styled action filed by the plaintiffs, State of Florida and Florida Agency for Health Care Administration ("Plaintiffs").

SHSL is a nonprofit advocacy organization, led by a network of local pastors, that speaks as the voice of minority communities on the importance of the viability of the nation's healthcare

¹ SHSL was mistakenly named "Saving Hospitals, Saving Lives" in the prior Motion for Leave to File Amicus Brief [ECF No. 14].

safety net and the critical care that it provides. NMQF is a 501(c)(3) not-for-profit research and advocacy organization based in Washington, DC. The mission of NMQF is to reduce patient risk by assuring optimal care for all, and its vision is an American health services research, delivery and financing system whose operating principle is to reduce patient risk for amenable morbidity and mortality while improving quality.

SHSL and NMQF support the Plaintiffs' opposition to the policy expressed in the February 17, 2023 Informational Bulletin ("2023 Bulletin") published by the Center for Medicare and Medicaid Services ("CMS"). Amici Curiae are in a unique position to provide meaningful guidance in this matter because of their focus on how Medicaid policy impacts the delivery of quality health care to Medicaid patients.

The policy expressed in the 2023 Bulletin would undermine the safety net and compromise access to healthcare for the over 90 million Medicaid beneficiaries in the United States.² That population includes individuals from all racial and ethnic groups, and those who live in traditionally underserved and rural communities.

The Medicaid Program covers 1 in 5 Americans nationwide,³ nearly a quarter of individuals under age 65 who live in rural areas,⁴ nearly half of all births in most states,⁵ almost two-thirds of

⁵ Id.

² May 2023 Medicaid and CHIP Enrollment Data Highlights, Medicaid.gov, <u>https://www.medicaid.gov/medicaid/program-information/medicaid-and-chip-enrollment-data/report-highlights/index.html</u>

³ R. Rudowitz, R. Garfield, & E. Hinton, *10 Things to Know About Medicaid: Setting the Facts Straight*, Kaiser Family Foundation (Mar. 06, 2019), https://www.kff.org/medicaid/issue-brief/10-things-to-know-about-medicaid-setting-the-facts-straight/ (as of June 29, 2023).

⁴ Medicaid and CHIP Payment and Access Commission, *Medicaid and Rural Health*, MACPAC.gov (April 2021) https://www.macpac.gov/publication/medicaid-and-rural-health/ (June 29, 2023).

births nationwide among Black individuals, and almost three in five Hispanic births across the United States.⁶ In addition, Medicaid covers 15% of all individuals with diagnosed diabetes,⁷ approximately 15% of cancer patients under age 64,⁸ and nearly 50% of patients who are dependent upon lifesaving dialysis treatments.⁹ Further, Medicaid covers 83% of poor children, 48% of children with special health care needs, 43% of nonelderly adults with disabilities, and more than 60% nursing home residents.¹⁰

It is important to note that multiple states have reported that, on expanding Medicaid eligibility, they experienced an aggregate decrease in all-cause mortality rates.¹¹ Even without

⁶ March of Dimes Peristats, *Medicaid Coverage by Race/Ethnicity: United States, 2018-2020 Average*, March of Dimes (December 2020), https://www.marchofdimes.org/peristats/data?reg=99&top=11&stop=653&lev=1&slev=1&obj= 1 (as of June 29, 2023).

⁷ Kaiser Commission on Key Facts, *The Role of Medicaid for People with Diabetes*, Kaiser Family Foundation (Nov. 2012), https://www.kff.org/wp-content/uploads/2013/01/8383_d.pdf (as of June 29, 2023).

⁸ Laura Sanatham, *Why some patients will fall off a Medicaid coverage cliff this summer*, PBS.org (April 12, 2023), https://www.pbs.org/newshour/health/why-some-cancer-patients-will-fall-off-a-medicaid-coverage-cliff-this-

summer#:~:text=Nationwide%2C%20an%20estimated%2015%20percent,to%20the%20America n%20Cancer%20Society. (as of June 29, 2023).

⁹ Dialysis Patient Citizens, *Medicaid*, Dialysispatients.org (undated), https://www.dialysispatients.org/policy-issues/promote-financial-security/medicaid/ (as of June 29, 2023).

¹⁰ R. Rudowitz, R. Garfield, & E. Hinton, *10 Things to Know About Medicaid: Setting the Facts Straight*, Kaiser Family Foundation (Mar. 06, 2019), https://www.kff.org/medicaid/issue-brief/10-things-to-know-about-medicaid-setting-the-facts-straight/ (as of June 29, 2023).

¹¹ Robert Wood Johnson Foundation, Medicaid's Impact on Health Care Access, Outcomes, and State Economies, Briefing Series: Key Medicaid Issues for New State Policymakers, Issue 3 (February 2019), <u>https://www.rwjf.org/en/insights/our-research/2019/02/medicaid-s-impact-on-health-care-access-outcomes-and-state-economies.html</u> (as of June 29, 2023).

expansion, Medicaid has long been associated with improved self-reported health status and decreased infant, child, and adult mortality rates.¹² Changes to the Medicaid program that jeopardize coverage put these improved outcomes at risk.

CMS, through its stewardship of the Medicaid program, has within its control one of the largest and most effective platforms to drive improvements in access to high quality and effective health services that reduce patients' risk for amenable morbidity and mortality. Maximizing the potential of that platform without increasing potential risk for the beneficiary population must be the priority.

The policy announced in the 2023 Bulletin, which would restrict Medicaid fund based on an expanded "hold harmless" definition that exceeds statutory requirements, is a policy that was first articulated, but ultimately withdrawn, in 2019's failed proposed Medicaid Fiscal Accountability Rule ("MFAR"). According to an analysis of MFAR authored by the American Hospital Association ("AHA"), it is estimated that this policy change would reduce Medicaid funding by between \$37 billion and \$49 billion dollars each year.¹³ Hospital revenues to support care to Medicaid beneficiaries would be reduced by approximately \$23 billion to \$31 billion annually.¹⁴ Those reductions, according to the AHA, "could unquestionably mean cuts in program

¹² *Id*.

¹³ American Hospital Association, *Fact Sheet: Medicaid Fiscal Accountability Rule*, <u>https://www.aha.org/system/files/media/file/2020/01/fact-sheet-medicaid-fiscal-accountability-rule-mfar.pdf</u> (as of September 1, 2023).

¹⁴ American Hospital Association, *Fact Sheet: Medicaid Fiscal Accountability Rule*, <u>https://www.aha.org/system/files/media/file/2020/01/fact-sheet-medicaid-fiscal-accountability-rule-mfar.pdf</u> (as of September 1, 2023).

enrollment and covered services" and the "impact for some states could be catastrophic."¹⁵ The same policy is announced in the 2023 Bulletin, and therefore the same drastic financial impacts can be expected.

NMQF has conducted an analysis of the 2023 Bulletin's impact in Florida using data published by the Florida Agency for Health Care Administration ("AHCA") that describe the amount of Medicaid supplemental payments supported by Local Provider Participation Funds ("LPPF"). *See* NMQF Analysis attached as Exhibit A. Because the 2023 Bulletin's restrictions on Medicaid funding would call into question the validity of all LPPF-generated funds, every dollar of these Medicaid supplemental payments is at risk. NMQF's analysis suggests that the burdens imposed by this policy change will create an outsized impact on access to care in racial and ethnic minority communities across the state. For example:

- Florida Congressman Maxwell Frost's (D-Orlando) district has a large Black and Hispanic population (26% and 30%, respectively),¹⁶ and relies on provider taxes to support approximately \$542,930,000 in total Medicaid hospital payments annually.
- Florida Congresswoman Cathy Castor's (D-Tampa) district has a large Hispanic population (28%),¹⁷ and relies on provider taxes to support approximately \$280,010,000 in total Medicaid hospital payments annually.

¹⁵ American Hospital Association, *Fact Sheet: Medicaid Fiscal Accountability Rule*, <u>https://www.aha.org/system/files/media/file/2020/01/fact-sheet-medicaid-fiscal-accountability-rule-mfar.pdf</u> (as of September 1, 2023)

¹⁶ Florida's 10th Congressional District, United States Census Bureau Data, <u>Index of /programs-surveys/acs/data/2021/CD118_Data_Profiles/ALL_CD by Nation</u> (census.gov)

¹⁷ Florida's 14th Congressional District, United States Census Bureau Data, <u>Index of /programs-surveys/acs/data/2021/CD118_Data_Profiles/ALL_CD by Nation</u> (census.gov)

• <u>Together, these two Congressional districts make up almost a third of the total \$2.7</u> <u>billion at stake in Florida.</u>

Because minority racial and ethnic populations in the United States rely on Medicaid services to a disproportionate degree relative to white, non-Hispanic populations, these cuts have the potential to create avoidable and similarly disproportionate morbidity and mortality. Again, according to the Kaiser Family Foundation ("KFF"), 29 million Black or Hispanic individuals would be disproportionally impacted by the policy set forth in the 2023 Bulletin.¹⁸ Medicaid funding cuts that accompany these policies would directly threaten access to care for children, the elderly, new mothers, and infants – particularly - in urban and rural areas and areas with high minority populations.

Unfortunately, this is not the first time health care advocates have had to voice opposition to such a disastrous policy. In 2019, many of SHSL's members submitted comments in opposition to the same policy that CMS tried to implement in the proposed MFAR. Those comments joined others in expressing opposition to that proposed rule. CMS received 4,010 comments from across the country warning of the severe damage the policy would cause to the safety net.¹⁹ Ultimately, because the policy was so ill-conceived, CMS Administrator Seema Verma withdraw the rule.²⁰

¹⁸ KFF State Health Facts, *Medicaid Coverage Rates for the Nonelderly by Race/Ethnicity*, <u>https://www.kff.org/medicaid/state-indicator/nonelderly-medicaid-rate-by-</u>raceethnicity/?dataView=1¤tTimeframe=1&sortModel=%7B%22colId%22:%22Location %22,%22sort%22:%22asc%22%7D (as of September 1, 2023).

¹⁹ Medicaid Fiscal Accountability Regulation (CMS-2393-P), Comments on Docket CMS-2019-0169, <u>https://www.regulations.gov/docket/CMS-2019-0169</u>, (as of September 1, 2023).

²⁰ Statement from CMS administrator Seema Verma, <u>https://twitter.com/SeemaCMS/status/1347208167227330561?s=20</u>

The problems in that policy were so apparent that opposition transcended political lines. At least 14 different states submitted comments in opposition, including a joint letter in opposition from states as disparate as Illinois and Louisiana, Oregon and South Carolina, and Washington and Tennessee.²¹ Then-Senator Kamala Harris joined 26 other Senators in warning that this policy poses "disastrous consequences for the Medicaid program and millions of individuals it serves."²² President Biden himself ran on a platform that included opposition to MFAR.²³ He affirmed the withdrawal of the proposed rule when taking office, and he saw the process of withdrawal through to completion.²⁴

Unfortunately, CMS has repeatedly revived its efforts to codify the most harmful provisions of the withdrawn MFAR proposal. In fact, SHSL was a group formed in response to CMS's attempt to push this failed policy in litigation against Texas in 2021, which resulted in a federal court's finding that CMS's position is "distanced from the statutory text."²⁵ CMS

²⁴ Medicaid Fiscal Accountability Regulation, Withdrawal of Proposed Rule, https://www.federalregister.gov/documents/2021/01/19/2021-01078/medicaid-programmedicaid-fiscal-accountabilityregulation#:~:text=The%20proposed%20rule%20on%20Medicaid,is%20withdrawn%20January %2021%2C%202021 (as of September 1, 2023).

²¹ 14 States Chart and Comment Letters, https://mcusercontent.com/6f30dcabca324361c55ad7aa4/files/e7294f01-71b1-4130-126f-4b2c150314e4/14_States_Chart_and_Letters.pdf

²² US Senator Warner (VA) Press Release, *Warner Senate Democrats Raise Concerns About Harmful Medicaid Regulation*, <u>https://www.warner.senate.gov/public/index.cfm/2020/3/warner-senate-democrats-raise-concerns-about-harmful-medicaid-regulation</u> (as of September 1, 2023).

²³ Biden Campaign Website Screenshot, https://mcusercontent.com/6f30dcabca324361c55ad7aa4/files/55f64e87-63ac-6025-6ad9-763b6aa2d924/Biden Website Screenshot.pdf

²⁵ Judge Cam Barker Opinion, *Texas v. Brooks-LaSure*, No. 6:21-CV-00191, 2021 WL 5154219, at *1 (E.D. Tex. Aug. 20, 2021).

ultimately voluntarily abandoned its position.²⁶ Regrettably, the 2023 Bulletin makes clear that CMS is once again attempting to revive the prior administration's failed assault on Medicaid safety net funding. This effort is wrong.

Like its predecessors, the 2023 Bulletin has drawn widespread opposition. The State of Texas filed a lawsuit and, notably, obtained a preliminary injunction instructing CMS to refrain from enforcing the policy announced in the 2023 Bulletin because of the likelihood of Texas's success on the merits of its argument that the agency simply lacks statutory authority to implement this harmful policy change.²⁷ In the Texas case, CMS acknowledged on the record that the 2023 Bulletin is a restatement of the policy it announced – and subsequently withdrew—in the proposed MFAR rule.²⁸

Amici Curiae again hoped this injunctive relief would stop CMS's ongoing attempts to limit an essential Medicaid funding tool. But yet again, CMS is taking multiple bites at this apple. On May 3, 2023, CMS published a proposed Medicaid and Children's Health Insurance Program ("CHIP") Managed Care Access, Finance, and Quality Rule that, among other things, would formalize the same policy position regarding provider taxes announced and withdrawn in MFAR and revived in the 2023 Bulletin.²⁹

²⁶ Stipulation of Dismissal, *Texas v. Brooks-LaSure*, No. 6:21-cv-00191-JCB, (E.D. Tex. May 10, 2022), ECF No. 112.

²⁷ Texas v. Brooks-LaSure, No. 6:23-CV-161-JDK, 2023 WL 4304749, at *1 (E.D. Tex. June 30, 2023).

²⁸ Texas Preliminary Injunction Transcript with highlights (June 8, 2023), <u>https://mcusercontent.com/6f30dcabca324361c55ad7aa4/files/c1a8c3a1-c274-67f4-0fbf-</u> <u>4af17cf33d20/TX_PI_Transcript_Highlighted_3_.pdf</u>

²⁹ Federal Register - Proposed Rule, Medicaid Program; Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality,

Amici Curiae have joined a number of stakeholders, including at least 13 state Medicaid agencies and state hospital associations, in opposing this harmful policy.³⁰ California, Michigan, Tennessee, Texas, and others all wrote to state that this policy will damage access to care and is outside the agency's authority.³¹ This bipartisan concern only emphasizes the critical threat to responsible public health infrastructure posed by CMS's insistence on pursuing this policy.

Amici Curiae are especially concerned that, despite CMS's many failed attempts to advance this policy, the agency has never addressed how this policy shift will impact efforts to bridge the gap for equitable access to care. Nor has CMS addressed the financial impact to both urban and rural parts of the country and to poor communities along the Mexican border. CMS has had four years to justify this proposed policy, and it has not provided a single statistic addressing these issues. This interference in the manner in which States generate their share of Medicaid funding must not be allowed to stand until—at a minimum—the states and CMS agree on how the bulletin will impact the equitable access to care.

The pastors making up SHSL are called to fight for funding that helps their community members live longer, healthier lives. Similarly, NMQF is focused on evidence-based health care policy that will reduce patient risk and improve quality of life for all populations. Amici Curiae

https://www.federalregister.gov/documents/2023/05/03/2023-08961/medicaid-programmedicaid-and-childrens-health-insurance-program-chip-managed-care-access-finance (as of September 1, 2023).

³⁰ Medicaid Program: Medicaid and Children's Health Insurance Program (CHIP) Managed Care Access, Finance, and Quality – Proposed Rule, *Comments on Docket (CMS-2023-0071)*, <u>https://www.regulations.gov/document/CMS-2023-0071-0001/comment.</u>

³¹ Stakeholder Comments and Letters, https://mcusercontent.com/6f30dcabca324361c55ad7aa4/files/706a9978-8ef7-bcac-6e58a52cb1b75f49/HH_Chart_and_Letters.pdf

urge this Court to protect access to care for all Americans by instructing CMS to withdraw the 2023 Bulletin.

Dated: September 22, 2023

Respectfully submitted,

<u>/s/ Matthew H. Mandel</u> Matthew H. Mandel (FBN 0147303) mmandel@wsh-law.com **WEISS SEROTA HELFMAN COLE & BIERMAN, P.L.** 200 East Broward Boulevard, Suite 1900 Fort Lauderdale, FL 33301 Telephone: 954-763-4242 Facsimile: 954-764-7770

Counsel for Amici Curiae, Saving Hospitals Saves Lives and the National Minority Quality Forum Case 0:23-cv-61595-WPD Document 19-1 Entered on FLSD Docket 09/22/2023 Page 1 of 6

Exhibit A

Case 0:23-cv-61595-WPD Document 19-1 Entered on FLSD Docket 09/22/2023 Page 2 of 6

FLORIDA U.S. CONGRESSIONAL DISTRICT ANALYSIS

On February 17, the Centers for Medicare & Medicaid Services (CMS) issued an Informational Bulletin imposing new limitations on health care related taxes. CMS has also proposed a new rule incorporating this guidance. If enforced, the agency's position poses a significant threat to the Medicaid safety net, threatening at least \$2,711,160,000 in annual Medicaid revenues in Florida alone. The guidance upends widespread reliance on provider tax financing arrangements over the past 30 years, and a federal court has already characterized this policy as beyond the appropriate scope of the governing statute.

CMS' legally unsound policy is a threat to Florida's health care safety net that transcends partisan politics. Both "red" and "blue" districts will be impacted by the unnecessary funding crisis generated by this policy change.

District Impact by Party	Percent Impact	Supplemental Payments at Risk		
Republican Districts	52%	\$	1,401,930,000	
Democrat Districts	48%	\$	1,309,250,000	
State Total	100%	\$	2,711,180,000	

Impact Ranking	Representative	Party	Supplemental Payments at Risk
1	Maxwell Frost	Democrat	\$ 542,930,000
2	Kathy Castor	Democrat	\$ 280,010,000
3	Mario Díaz-Balart	Republican	\$ 230,090,000
4	Maria Elvira Salazar	Republican	\$ 206,080,000
5	Debbie Wasserman Schultz	Democrat	\$ 135,340,000
6	Kat Cammack	Republican	\$ 116,540,000
7	Darren Soto	Democrat	\$ 103,810,000
8	Jared Moskowitz	Democrat	\$ 90,840,000
9	Scott Franklin	Republican	\$ 80,940,000
10	John Rutherford	Republican	\$ 79,900,000
11	Matt Gaetz	Republican	\$ 79,450,000
12	Byron Donalds	Republican	\$ 78,490,000
13	Sheila Cherfilus-McCormick	Democrat	\$ 74,020,000
14	Neal Dunn	Republican	\$ 62,040,000
15	Aaron Bean	Republican	\$ 54,150,000
16	Lois Frankel	Democrat	\$ 50,550,000
17	Vern Buchanan	Republican	\$ 50,390,000
18	Brian Mast	Republican	\$ 48,480,000
19	Gus Bilirakis	Republican	\$ 46,990,000
20	Michael Waltz	Republican	\$ 44,390,000
21	Anna Paulina Luna	Republican	\$ 41,360,000
22	Carlos A. Giménez	Republican	\$ 40,310,000
23	Bill Posey	Republican	\$ 40,140,000
24	Laurel Lee	Republican	\$ 35,040,000
25	Frederica Wilson	Democrat	\$ 31,750,000
26	Greg Steube	Republican	\$ 28,100,000
27	Daniel Webster	Republican	\$ 23,760,000
28	Cory Mills	Republican	\$ 15,290,000

FLORIDA STATE HOUSE DISTRICT ANALYSIS

On February 17, the Centers for Medicare & Medicaid Services (CMS) issued an Informational Bulletin imposing new limitations on health care related taxes. CMS has also proposed a new rule incorporating this guidance. If enforced, the agency's position poses a significant threat to the Medicaid safety net, threatening at least \$2,711,160,000 in annual Medicaid revenues in Florida alone. The guidance upends widespread reliance on provider tax financing arrangements over the past 30 years, and a federal court has already characterized this policy as beyond the appropriate scope of the governing statute.

CMS' legally unsound policy is a threat to Florida's health care safety net that transcends partisan politics. Both "red" and "blue" districts will be impacted by the unnecessary funding crisis generated by this policy change.

District Impact by Party	Percent Impact	Supplemental Payments at Risk	
Republican Districts	49%	\$ 1,324,900,000	
Democratic Districts	51%	\$ 1,386,260,000	
State Total	100%	\$ 2,711,160,000	

lmpact Ranking	Representative	Party	Supplemental Payment at Risk	Impact Ranking	Representative	Party	Supplemer at	ntal Pay t Risk
1	Anna Eskamani	Democrat	\$ 531,130,00	33	John Snyder	Republican	\$	16,9
2	Ashley Gantt	Democrat	\$ 208,850,00	34	Patricia Hawkins-Williams	Democrat	\$	16,5
3	Demi Busatta Cabrera	Republican	\$ 165,390,00	35	Kaylee Tuck	Republican	\$	16,1
4	Lindsay Cross	Democrat	\$ 126,620,00	36	Jeff Holcomb	Republican	\$	15,2
5	Marie Woodson	Democrat	\$ 101,430,00	37	Joseph Casello	Democrat	\$	14,9
6	Chuck Clemons	Republican	\$ 89,510,00	38	Fiona McFarland	Republican	\$	14,4
7	Susan Valdes	Democrat	\$ 78,160,00	39	Sam Garrison	Republican	\$	14,4
8	Karen Gonzalez Pittman	Republican	\$ 76,410,00	40	Jim Mooney	Republican	\$	13,7
9	Fred Hawkins	Republican	\$ 64,380,00	41	Randy Maggard	Republican	\$	13,7
10	Jenna Persons-Mulicka	Republican	\$ 60,040,00	42	Felicia Simone Robinson	Democrat	\$	13,6
11	Wyman Duggan	Republican	\$ 47,310,00	43	Bob Rommel	Republican	\$	13,5
12	Chip LaMarca	Republican	\$ 47,170,00	44	Dotie Joseph	Democrat	\$	13,2
13	Alex Andrade	Republican	\$ 46,330,00	45	Kimberly Berfield	Republican	\$	12,9
14	Jennifer Canady	Republican	\$ 39,300,00	46	Christine Hunschofsky	Democrat	\$	12,8
15	Allison Tant	Democrat	\$ 36,640,00	47	T. Patterson Maney	Republican	\$	11,7
16	Jervonte Edmonds	Democrat	\$ 34,540,00	48	Berny Jacques	Republican	\$	11,4
17	Tom Leek	Republican	\$ 32,550,00	49	Michelle Salzman	Republican	\$	11,1
18	Kimberly Daniels	Democrat	\$ 31,630,00	50	Robin Bartleman	Democrat	\$	11,0
19	Danny Alvarez	Republican	\$ 27,270,00	51	Shane Abbott	Republican	\$	10,8
20	Jessica Baker	Republican	\$ 25,100,00	52	Peggy Gossett-Seidman	Republican	\$	10,8
21	Vicki Lopez	Republican	\$ 21,860,00	53	Mike Caruso	Republican	\$	10,7
22	David Silvers	Democrat	\$ 21,330,00	54	David Borrero	Republican	\$	10,4
23	Juan Fernandez-Barquin	Republican	\$ 21,330,00	55	Paul Renner	Republican	\$	10,1
24	Yvonne Hayes Hinson	Democrat	\$ 20,560,00	56	Chase Tramont	Republican	\$	9,8
25	Fentrice Driskell	Democrat	\$ 20,240,00	57	Kevin Steele	Republican	\$	9,5
26	Will Robinson	Republican	\$ 19,510,00	58	Keith Truenow	Republican	\$	9,5
27	Kristen Arrington	Democrat	\$ 19,500,00	59	Linda Chaney	Republican	\$	9,1
28	Rick Roth	Republican	\$ 18,800,00	60	Jennifer Harris	Democrat	\$	8,9
29	Philip Griffitts	Republican	\$ 18,610,00	61	Michael Gottlieb	Democrat	\$	8,6
30	Fabián Basabe	Republican	\$ 18,520,00	62	Michael Grant	Republican	\$	8,4
31	Alina Garcia	Republican	\$ 18,200,00	63	Brad Yeager	Republican	\$	8,1
32	Sam Killebrew	Republican	\$ 18,060,00	64	Josie Tomkow	Republican	\$	8,0

FLORIDA STATE HOUSE DISTRICT ANALYSIS

Impact Ranking	Representative	Party	Supplemental Paymer at Risk	nts
65	Bruce Antone	Democrat	\$ 7,930,0	000
66	Susan Plasencia	Republican	\$ 7,470,0	000
67	Toby Overdorf	Republican	\$ 7,460,0	000
68	LaVon Bracy Davis	Democrat	\$ 7,280,0	000
69	Katherine Waldron	Democrat	\$ 7,240,0	000
70	Alex Rizo	Republican	\$ 6,900,0	000
71	Robert Brackett	Republican	\$ 6,860,0	000
72	Angela Nixon	Democrat	\$ 6,730,0	000
73	Lawrence McClure	Republican	\$ 6,530,0	000
74	Rachel Plakon	Republican	\$ 6,250,0	000
75	Mike Giallombardo	Republican	\$ 6,130,0	000
76	Adam Anderson	Republican	\$ 5,680,0	000
77	Bobby Payne	Republican	\$ 5,360,0	000
78	Taylor Yarkosky	Republican	\$ 5,270,0	000
79	Chuck Brannan	Republican	\$ 5,240,0	000
80	Juan Carlos Porras	Republican	\$ 5,220,0	000
81	Daryl Campbell	Democrat	\$ 5,160,0	000
82	Ralph Massullo Jr.	Republican	\$ 4,960,0	000
83	John Temple	Republican	\$ 4,690,0	000
84	Lauren Melo	Republican	\$ 4,470,0	000
85	Joel Rudman	Republican	\$ 4,170,0	000
86	Stan McClain	Republican	\$ 3,910,0	000
87	Webster Barnaby	Republican	\$ 3,900,0	000
88	Spencer Roach	Republican	\$ 3,560,0	000
89	Melony Bell	Republican	\$ 3,370,0	000
90	Paula Stark	Republican	\$ 2,880,0	000
91	James Buchanan	Republican	\$ 2,480,0	000
92	Randy Fine	Republican	\$ 2,300,0	00
93	Tommy Gregory	Republican	\$ 2,130,0	00
94	Jason Shoaf	Republican	\$ 2,060,0	00
95	Tyler Sirois	Republican	\$ 1,970,0	00
96	Mike Beltran	Republican	\$ 1,490,0	00
97	Tiffany Esposito	Republican	\$ 1,400,0	00
98	Dean Black	Republican	\$ 1,350,0	00
99	Ryan Chamberlin	Republican	\$ 1,240,0	00
100	Kiyan Michael	Republican	\$ 1,050,0	000
101	Michele Rayner-Goolsby	Democrat	\$ 890,0	00
102	Hillary Cassel	Democrat	\$ 630,0	000
103	Tom Fabricio	Republican	\$ 70,0	000

Case 0:23-cv-61595-WPD Document 19-1 Entered on FLSD Docket 09/22/2023 Page 5 of 6 FLORIDA STATE SENATE DISTRICT ANALYSIS

On February 17, the Centers for Medicare & Medicaid Services (CMS) issued an Informational Bulletin imposing new limitations on health care related taxes. CMS has also proposed a new rule incorporating this guidance. If enforced, the agency's position poses a significant threat to the Medicaid safety net, threatening at least **\$2,711,160,000** in annual Medicaid revenues in Florida alone. The guidance upends widespread reliance on provider tax financing arrangements over the past 30 years, and a federal court has already characterized this policy as beyond the appropriate scope of the governing statute.

CMS' legally unsound policy is a threat to Florida's health care safety net that transcends partisan politics. Both "red" and "blue" districts will be impacted by the unnecessary funding crisis generated by this policy change.

District Impact by Party		Percent Impact	Supple	emental Payments at Risk
Re	Republican Districts		\$	1,758,380,000
Der	mocratic Districts	35%	\$	952,770,000
	State Total	100%	\$	2,711,150,000
Impact Ranking	Representative	Party	Supple	emental Payments at Risk
1	Ileana Garcia	Republican	\$	373,180,000
2	Jason Brodeur	Republican	\$	322,100,000
3	Linda Stewart	Democrat	\$	287,130,000
4	Jay Collins	Republican	\$	154,570,000
5	Jason W. B. Pizzo	Democrat	\$	150,630,000
6	Darryl Ervin Rouson	Democrat	\$	135,730,000
7	Tracie Davis	Democrat	\$	110,770,000
8	Jennifer Bradley	Republican	\$	109,180,000
9	Bobby Powell	Democrat	\$	66,660,000
10	Jonathan Martin	Republican	\$	66,180,000
11	Colleen Burton	Republican	\$	65,450,000
12	Doug Broxson	Republican	\$	61,600,000
13	Tom A. Wright	Republican	\$	50,240,000
14	Erin Grall	Republican	\$	49,160,000
15	Danny Burgess	Republican	\$	48,620,000
16	Alexis Calatayud	Republican	\$	41,750,000
17	Jay Trumbull	Republican	\$	41,180,000
18	Tina Scott Polsky	Democrat	\$	40,980,000
19	Ana Maria Rodriguez	Republican	\$	40,310,000
20	Corey Simon	Republican	\$	38,710,000
21	Ed Hooper	Republican	\$	35,220,000
22	Rosalind Osgood	Democrat	\$	32,320,000
23	Lauren Book	Democrat	\$	32,240,000
24	Jr. Torres, Victor M.	Democrat	\$	31,340,000
25	Gayle Harrell	Republican	\$	30,900,000
26	Joe Gruters	Republican	\$	29,250,000
27	Lori Berman	Democrat	\$	26,970,000
28	Blaise Ingoglia	Republican	\$	24,900,000
29	Debbie Mayfield	Republican	\$	24,490,000
30	Jim Boyd	Republican	\$	23,460,000
31	Shevrin D. "Shev" Jones	Democrat	\$	22,790,000

FLORIDA COUNTY IMPACT ANALYSIS

On February 17, the Centers for Medicare & Medicaid Services (CMS) issued an Informational Bulletin imposing new limitations on health care related taxes. CMS has also proposed a new rule incorporating this guidance. If enforced, the agency's position poses a significant threat to the Medicaid safety net, threatening at least \$2,711,160,000 in annual Medicaid revenues in Florida alone. The guidance upends widespread reliance on provider tax financing arrangements over the past 30 years, and a federal court has already characterized this policy as beyond the appropriate scope of the governing statute.

CMS' legally unsound policy is a threat to Florida's health care safety net that transcends partisan politics. Both "red" and "blue" counties will be impacted by the unnecessary funding crisis generated by this policy change.

Impact Ranking	County	Supplemental Payments at Risk	Impact Ranking	County	Supplemental Payments at Risk
1	Orange	624,210,000	29	Charlotte	9,120,000
2	Miami-Dade	500,600,000	30	Highlands	8,950,000
3	Broward	236,410,000	31	Indian River	6,860,000
4	Hillsborough	210,100,000	32	St. Johns	6,440,000
5	Pinellas	166,790,000	33	Walton	6,140,000
6	Palm Beach	121,430,000	34	Okeechobee	5,860,000
7	Duval	111,820,000	35	Okeechobee	5,860,000
8	Alachua	89,510,000	36	Putnam	5,340,000
9	Polk	68,820,000	37	Citrus	4,960,000
10	Lee	67,580,000	38	Columbia	4,520,000
11	Escambia	57,430,000	39	Santa Rosa	4,170,000
12	Volusia	41,450,000	40	Monroe	3,770,000
13	Pasco	37,910,000	41	Flagler	3,690,000
14	Leon	36,060,000	42	Washington	2,820,000
15	Brevard	33,270,000	43	DeSoto	2,210,000
16	St. Lucie	27,490,000	44	Hendry	1,830,000
17	Osceola	22,380,000	45	Hardee	1,370,000
18	Marion	21,800,000	46	Nassau	1,350,000
19	Manatee	21,640,000	47	Sumter	1,050,000
20	Вау	18,610,000	48	Gulf	1,030,000
21	Sarasota	17,570,000	49	Taylor	990,000
22	Collier	16,170,000	50	Jackson	930,000
23	Lake	14,770,000	51	Calhoun	780,000
24	Clay	14,440,000	52	Madison	590,000
25	Martin	13,910,000	53	Baker	450,000
26	Hernando	12,380,000	54	Union	260,000
27	Okaloosa	11,710,000	55	Holmes	180,000
28	Seminole	9,190,000	56	Franklin	50,000