

D R A F T

SUMMARY

Removes, for health care facilities that receive preponderance of revenue from associated comprehensive group-practice prepayment health care service plans, exemption from financial data reporting required by Oregon Health Authority for other facilities.

Declares emergency, effective on passage.

A BILL FOR AN ACT

1
2 Relating to the reporting of financial data; amending ORS 442.425; and de-
3 claring an emergency.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 442.425 is amended to read:

6 442.425. (1) The Oregon Health Authority by rule may specify one or more
7 uniform systems of financial reporting necessary to meet the requirements
8 of ORS 442.400 to 442.463. Such systems shall include such cost allocation
9 methods as may be prescribed and such records and reports of revenues, ex-
10 penses, other income and other outlays, assets and liabilities, and units of
11 service as may be prescribed. Each facility under the authority's jurisdiction
12 shall adopt such systems for its fiscal period starting on or after the effective
13 date of such system and shall make the required reports on such forms as
14 may be required by the authority. The authority may extend the period by
15 which compliance is required upon timely application and for good cause.
16 Filings of such records and reports shall be made at such times as may be
17 reasonably required by the authority.

18 (2) Existing systems of reporting used by health care facilities shall be
19 given due consideration by the authority in carrying out the duty of speci-

1 fying the systems of reporting required by ORS 442.400 to 442.463. The au-
2 thority insofar as reasonably possible shall adopt reporting systems and
3 requirements that will not unreasonably increase the administrative costs
4 of the facility.

5 (3) The authority may allow and provide for modifications in the report-
6 ing systems in order to correctly reflect differences in the scope or type of
7 services and financial structure between the various categories, sizes or
8 types of health care facilities and in a manner consistent with the purposes
9 of ORS 442.400 to 442.463.

10 (4) The authority may establish specific annual reporting provisions for
11 facilities that receive a preponderance of their revenue from associated
12 comprehensive group-practice prepayment health care service plans. [*Not-*
13 *withstanding any other provisions of ORS 442.400 to 442.463, such facilities*
14 *shall be authorized to utilize established accounting systems and to report*
15 *costs and revenues in a manner consistent with the operating principles of such*
16 *plans and with generally accepted accounting principles. When such facilities*
17 *are operated as units of a coordinated group of health facilities under common*
18 *ownership, the facilities shall be authorized to report as a group rather than*
19 *as individual institutions, and as a group shall submit a consolidated balance*
20 *sheet, income and expense statement and statement of source and application*
21 *of funds for such group of health facilities.*]

22 **SECTION 2. This 2017 Act being necessary for the immediate pres-**
23 **ervation of the public peace, health and safety, an emergency is de-**
24 **clared to exist, and this 2017 Act takes effect on its passage.**

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