



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

25 Sigourney Street Ste 2
Hartford CT 06106-5032

SN 2015(6)

SPECIAL NOTICE

2015 Legislation Imposing the Gross Receipts Tax on Ambulatory Surgical Centers

This Special Notice discusses 2015 legislation imposing the gross receipts tax on **ambulatory surgical centers**.

Effective Date: Effective October 1, 2015 and applicable to calendar quarters commencing on or after October 1, 2015.

Statutory Authority: 2015 Conn. Pub. Acts 244 §172 as amended by 2015 Conn. Pub. Acts 5 §130 (June Spec. Sess.).

Definitions:

Ambulatory Surgical Center (ASC) means an entity that is:

- Included within the federal definition of an ASC set forth in 42 CFR 416.2 and is licensed by the Connecticut Department of Public Health as an outpatient surgical facility; **and**
- Any other ambulatory surgical center that is Medicare certified.

Gross Receipts means the entire amount the entity received from all sources during the calendar quarter, without subtracting any costs or expenses.

Gross Receipts do not include net patient revenue of a hospital that is subject to the Hospital Tax imposed under Chapter 211a of the General Statutes.

Gross Receipts shall be calculated on a cash basis.

Fiscal Year means July 1 through June 30.

Ambulatory Surgical Centers Now Subject to Gross Receipts Tax: For each calendar quarter beginning on or after October 1, 2015, each ASC is subject to a 6% tax on the Gross Receipts it receives during that calendar quarter.

The tax shall not be imposed on the first million dollars of Gross Receipts of the ASC in the applicable Fiscal Year.

Registration of Ambulatory Surgical Centers:

Every ASC, if not presently assigned a Connecticut Tax Registration Number by the Department of Revenue Services (DRS), will be assigned a number and will be notified about its new number in writing. An ASC presently assigned a Connecticut Tax Registration Number will have its registration profile updated by DRS. If you do not receive notification from the DRS by September 30, 2015, contact the DRS at 860-541-4282.

Due Date of Return and Payment: Form ASC-

130, Ambulatory Surgical Center Gross Receipts Tax Return, and payment of the ASC tax are due on or before the last day of the month following the end of each calendar quarter (January 31, April 30, July 31, and October 31). The first return will be due on or before January 31, 2016.

Each ASC will be required to use the **Taxpayer Service Center (TSC)** to electronically file Form ASC-130 and make all required payments by electronic funds transfer by either using the *TSC* or initiating an ACH Credit payment through its financial institution. Each ASC will be provided written instructions on how to use the *TSC*.

Do not file a paper Form ASC-130 unless you have been granted an Electronic Filing Waiver by DRS. To request a waiver from the electronic filing requirement visit www.ct.gov/drs/TSCfiling and complete **Form DRS-EWVR, Electronic Filing and Payment Waiver Request**.

Effect on Other Documents: None affected.

Effect of This Document: A Special Notice announces a new policy or practice in response to changes in state or federal laws or regulations or to judicial decisions. A Special Notice indicates an informal interpretation of Connecticut tax law by the DRS.

For Further Information: Call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (Connecticut calls outside the Greater Hartford calling area only); **or**
- **860-297-5962** (from anywhere).

TTY, TDD, and Text Telephone users only may transmit inquiries anytime by calling 860-297-4911.

Forms and Publications: Visit the DRS website at www.ct.gov/DRS to download and print Connecticut tax forms and publications.

Paperless Filing/Payment Methods (fast, easy, free, and confidential): Business and individual taxpayers can use the **Taxpayer Service Center (TSC)** at www.ct.gov/TSC to file a variety of tax returns, update account information, and make payments online.

File Electronically: You can choose first-time filer information and filing assistance or log directly into the *TSC* to file returns and pay taxes.

Pay Electronically: You can pay taxes for tax returns that cannot be filed through the *TSC*. Log in and select the *Make Payment Only* option. Designate a payment date up to the due date of the tax and mail a paper return to complete the filing process.

DRS E-Alerts Service: Get connected to the latest news from DRS. Receive notification by email of changes to legislation, policies, and procedures. **DRS E-Alerts** provide information for employer's withholding tax, *News – Press Releases*, and *Top 100 Delinquency List*. Visit the DRS website at www.ct.gov/DRS and select *e-alerts* from the left navigation bar.