



EXECUTIVE OFFICE OF HEALTH AND HUMAN SERVICES
COMMONWEALTH OF MASSACHUSETTS
OFFICE OF MEDICAID
ONE ASHBURTON PLACE, BOSTON, MA 02108



MAURA T. HEALEY
GOVERNOR

KIAME MAHANIAH, MD, MBA
SECRETARY

KIMBERLEY DRISCOLL
LIEUTENANT GOVERNOR

RYAN SCHWARZ, MD, MBA
ASSISTANT SECRETARY
FOR MASSHEALTH

July 9, 2026

Chair Michael Rodrigues
Senate Committee on Ways and Means
State House Room, Room 212
Boston, MA 02133

Chair Aaron Michlewitz
House Committee on Ways and Means
State House, Room 243
Boston, MA 02133

Mr. Michael D. Hurley
Senate Clerk
State House, Room 335
Boston, MA 02133

Mr. Timothy Carroll
House Clerk
State House, Room 145
Boston, MA 02133

Dear Chair Rodrigues, Chair Michlewitz, Mr. Hurley and Mr. Carroll:

Massachusetts General Law Chapter 29, Section 2KKKKK requires that the Executive Office of Health and Human Services (EOHHS) provide a report detailing all money transferred, credited or deposited into and from the Nonpublic Ambulance Service Reimbursement Trust Fund (the Trust Fund), as well as the reasons for any unspent funding and an analysis of the uniform assessment paid by nonpublic ambulance providers.

In May 2023, EOHHS implemented a pause in the ambulance assessment. This pause was instituted because CMS issued an Informational Bulletin on February 17, 2023, reiterating certain federal requirements that pertain to health care-related taxes such as the nonpublic ambulance assessment, including a prohibition on so-called "hold harmless" arrangements established entirely by non-state actors.

This pause was lifted in March 2024, in conjunction with a new requirement that providers attest that they were not parties to any hold harmless arrangements.

\$M's Dollars

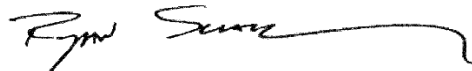
Ambulance Trust Fund	SFY25 Q1	SFY25 Q2	SFY25 Q3	SFY25 Q4	FY25 Total
Inflows (All numbers positive)					
Assessment	\$ 18.10	\$ 5.43	\$ 2.89	\$ 4.07	\$ 32.28
FFP on supp payments	\$ -	\$ 22.57	\$ 7.80	\$ -	\$ 34.22
Admin	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.04
Ending balance	\$ 2.89	\$ -	\$ -	\$ -	\$ 2.89
Total Inflows	\$ 20.98	\$ 28.01	\$ 10.71	\$ 4.07	\$ 69.43
Obligation Ceiling (All Payments and prior year carry over)	\$ 26.76	\$ 95.23	\$ 163.12	\$ 187.24	\$ 68.61
Outflows (All numbers negative)					
Supp payments	\$ -	\$ (60.75)	\$ -	\$ (10.81)	\$ (69.27)
Admin	\$ (0.01)	\$ (0.03)	\$ (0.03)	\$ (0.02)	\$ (0.11)
Total Outflows	\$ (0.01)	\$ (60.78)	\$ (0.03)	\$ (10.83)	\$ (69.38)
Total Expenses YTD	\$ 0.03	\$ 162.65	\$ 182.43	\$ 202.50	\$ 69.38
Unexpended balance	\$ 26.74	\$ (67.42)	\$ (19.31)	\$ (15.26)	\$ (0.77)

During the period July 1, 2024 through June 30, 2025, The Nonpublic Ambulance Service Reimbursement Trust Fund collected a total of **\$32.3M** in assessment revenue, received **\$34.2M** in FFP, for a total of **\$68.6M** in total inflows. For this same period, The Nonpublic Ambulance Service Reimbursement Trust Fund paid a total of **\$68.5M** in supplemental payments (outflows).

Trust Fund expenditures are not consistent every quarter due to the timing of payments to providers, which results in unexpended balances in the Trust at the end of each state fiscal year. The timing of revenue receipts can vary by quarter, which may cause a negative balance in each quarter. Due to this, the trust The Nonpublic Ambulance Service ending balance for the year is **(\$0.77M)** for the year. EOHHS has paid supplemental payments in anticipation of the payment of assessment payments that are owed.

Please contact Sarah Nordberg at Sarah.Nordberg@mass.gov should you have any questions about this report.

Sincerely,



Ryan Schwarz, MD, MBA
cc: Kiame Mahaniah, MD, MBA