

EFFECTIVE  
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NEBRASKA DEPARTMENT OF  
HEALTH AND HUMAN SERVICES

405 NAC 1

TITLE 405 INTERMEDIATE CARE FACILITY FOR INDIVIDUALS WITH  
DEVELOPMENTAL DISABILITIES (ICF/DD) REIMBURSEMENT  
PROTECTION ACT AND NURSING FACILITY QUALITY ASSURANCE  
ASSESSMENT ACT

CHAPTER 1 INTERMEDIATE CARE FACILITY FOR INDIVIDUALS WITH  
DEVELOPMENTAL DISABILITIES (ICF/DD) REIMBURSEMENT  
PROTECTION ACT

001. SCOPE AND AUTHORITY. These regulations govern taxes levied against an Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD). The regulations implement provisions of the Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) Reimbursement Protection Act, Nebraska Revised Statute (Neb. Rev. Stat.) §§ 68-1801 to 68-1809.

002. REMITTANCE OF TAX. The Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider must remit one-twelfth of the tax obligation to the Department for credit to the Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) protection fund by the end of each month.

003. REFUND OF OVERPAYMENT OF TAX. An Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider who has paid an amount in excess of the required tax may request a refund. The Intermediate Care Facility for Individuals with Developmental Disabilities (ICF/DD) provider must request the refund in writing to the Department and must identify the reason why the provider believes an overpayment has occurred and the estimated amount of the overpayment.