



CHAPTER 108A
ARTICLE 7B - HOSPITAL ASSESSMENT ACT

N.C.G.S. § 108A-146.1.

(Effective until July 1, 2026) Public hospital modernized assessment.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 05:13 UTC	d03399b4becb6e8e3e5e2dc6 - 6c9b4f542f73fd134a82c92f - a8709d930b8f134f

§ 108A-146.1(a) The public hospital modernized assessment imposed under this Part shall apply to all public acute care hospitals.

§ 108A-146.1(b) The public hospital modernized assessment shall be assessed as a percentage of each public acute care hospital's hospital costs. The assessment percentage shall be calculated quarterly by the Department of Health and Human Services in accordance with this Part. The percentage for each quarter shall equal the aggregate acute care hospital modernized assessment collection amount under G.S. 108A-146.5 multiplied by the public hospital historical assessment share and divided by the total hospital costs for all public acute care hospitals holding a license on the first day of the assessment quarter. (2021-61, s. 2; 2023-7, s. 1.7(a); 2025-64, s. 6.1(d).)

§ 108A-146.1. (Effective July 1, 2026) Public hospital modernized assessment.

§ 108A-146.1(a) The public hospital modernized assessment imposed under this Part shall apply to all public acute care hospitals.

§ 108A-146.1(b) The public hospital modernized assessment shall be assessed as a percentage of each public acute care hospital's hospital costs. The assessment percentage shall be calculated quarterly by the Department of Health and Human Services in accordance with this Part.

§ 108A-146.1(c)

Through June 30, 2026, the percentage for each quarter shall equal the aggregate acute care hospital modernized assessment collection amount under G.S. 108A-146.5 multiplied by the public hospital historical assessment share and divided by the total hospital costs for all public acute care hospitals holding a license on the first day of the assessment quarter.

§ 108A-146.1(d) Beginning July 1, 2026, the public hospital modernized assessment quarterly percentage shall equal the modernized IGT actual receipts adjustment component under G.S. 108A-146.14 divided by the total hospital costs for all public acute care hospitals holding a license on the first day of the assessment quarter. (2021-61, s. 2; 2023-7, s. 1.7(a); 2025-64, s. 6.1(d); 2026-1, s. 3D.2(a).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 108A-146.5	(b)	"hospital modernized assessment collection amount under"
G.S. 108A-146.14	(d)	"IGT actual receipts adjustment component under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 108A-146.1 (2026).

PINPOINT

N.C. Gen. Stat. § 108A-146.1(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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