



CHAPTER 108A
ARTICLE 7B - HOSPITAL ASSESSMENT ACT

N.C.G.S. § 108A-147.11.

(Effective until July 1, 2026) Health advancement reconciliation adjustment component.

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, 03:10 UTC	d75f35530a9f164b5748d736 - 8677209965604799c8a14960 - d16e8046391f1f8d

- § 108A-147.11(a)

The health advancement reconciliation adjustment component is a positive or negative dollar amount equal to the actual nonfederal expenditures for the quarter that is two quarters prior to the current quarter minus the sum of the following specified amounts:

(1)

The presumptive service cost component calculated under G.S. 108A-147.5 for the quarter that is two quarters prior to the current quarter.

(2)

The amount transferred during the current quarter by the Department of Revenue to the State Treasurer for the Health Advancement Receipts Special Fund under G.S. 105-228.5C.

(3)

The health advancement acute care hospital HASP component calculated under G.S. 108A-147.6 for the quarter that is two quarters prior to the current quarter.

(4)

The health advancement freestanding psychiatric hospital HASP component calculated under G.S. 108A-147.6A for the quarter that is two quarters prior to the current quarter.

§ 108A-147.11(b)

The IGT share of the reconciliation adjustment component is a positive or negative dollar amount that is calculated by multiplying the health advancement reconciliation

adjustment component calculated under subsection (a) of this section by the share of public hospital costs calculated under subsection (c) of this section.

§ 108A-147.11(c)

The share of public hospital costs is calculated by adding total hospital costs for the UNC Health Care System, total hospital costs for the primary affiliated teaching hospital for the East Carolina University Brody School of Medicine, and sixty percent (60%) of the total hospital costs for all public acute care hospitals and dividing that sum by the total hospital costs for all acute care hospitals except for critical access hospitals. (2023-7, s. 1.6(b); 2024-28, s. 5.3(h); 2025-64, s. 6.1(r); 2025-89, s. 2B.12(b).)

§ 108A-147.11. (Effective July 1, 2026) Health advancement reconciliation adjustment component.

§ 108A-147.11(a)

The health advancement reconciliation adjustment component is a positive or negative dollar amount equal to the actual nonfederal expenditures for the quarter that is two quarters prior to the current quarter minus the sum of the following specified amounts:

- (1) The presumptive service cost component calculated under G.S. 108A-147.5 for the quarter that is two quarters prior to the current quarter.
- (2) The amount transferred during the current quarter by the Department of Revenue to the State Treasurer for the Health Advancement Receipts Special Fund under G.S. 105-228.5C.
- (3) The health advancement acute care hospital HASP component calculated under G.S. 108A-147.6 for the quarter that is two quarters prior to the current quarter.
- (4) The health advancement freestanding psychiatric hospital HASP component calculated under G.S. 108A-147.6A for the quarter that is two quarters prior to the current quarter.

§ 108A-147.11(b)

The base IGT share of the reconciliation adjustment component is a positive or negative dollar amount that is calculated by multiplying the health advancement reconciliation adjustment component calculated under subsection (a) of this section by the share of public hospital costs calculated under subsection (c) of this section.

§ 108A-147.11(c)

The share of public hospital costs is calculated by adding total hospital costs for the UNC Health Care System, total hospital costs for the primary affiliated teaching hospital for the East Carolina University Brody School of Medicine, and sixty percent

(60%) of the total hospital costs for all public acute care hospitals and dividing that sum by the total hospital costs for all acute care hospitals except for critical access hospitals and rural emergency hospitals.

§ 108A-147.11(d) The supplemental IGT share of the reconciliation adjustment component is a positive or negative dollar amount that is calculated by subtracting the base IGT share of the reconciliation adjustment component calculated under subsection (b) of this section from the health advancement reconciliation component calculated under subsection (a) of this section and multiplying that difference by the public hospital historical assessment share.

§ 108A-147.11(e) The total IGT share of the reconciliation adjustment component is a positive or negative dollar amount that is the sum of the base IGT share of the reconciliation adjustment component calculated under subsection (b) of this section and the supplemental IGT share of the reconciliation adjustment component calculated under subsection (d) of this section. (2023-7, s. 1.6(b); 2024-28, s. 5.3(h); 2025-64, s. 6.1(r); 2025-89, s. 2B.12(b); 2026-1, s. 3D.2(l).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
4 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-147.5	(a)(1)	"presumptive service cost component calculated under"
G.S. 105-228.5C	(a)(2)	"Health Advancement Receipts Special Fund under"
G.S. 108A-147.6	(a)(3)	"care hospital HASP component calculated under"
G.S. 108A-147.6A	(a)(4)	"psychiatric hospital HASP component calculated under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 108A-147.11 (2026).

PINPOINT

N.C. Gen. Stat. § 108A-147.11(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.

COLOPHON

Provenance

This document reproduces the text of one section of the General Statutes of North Carolina from a source file whose SHA-256 digest is printed on every page. The digest fixes the bytes this export was made from; if the State's file changes, the digest will not match.

The text of the section is unaltered. Subsection designators have been moved from the run of text into the margin. The amendment history and the table of authorities are derived from the section by mechanical extraction — they add no characterization of the law.

This is not the official text. The official text is published by the General Assembly of North Carolina.

SET IN SPECTRAL AND ARCHIVO
NORTH CAROLINA LAW — STATUTE EXPORT, FORMAT V1

