



**Andy Beshear**  
GOVERNOR

**CABINET FOR HEALTH AND FAMILY SERVICES**  
**DEPARTMENT FOR MEDICAID SERVICES**

**Steven Stack, MD**  
SECRETARY

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**Lisa D. Lee**  
COMMISSIONER

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March 23, 2026

Legislative Research Commission  
Capitol Building, Room 300  
Frankfort, KY 40601

Dear Legislators:

Enclosed is the SFY 2026 Second Quarter Health Care Provider Tax and Assessment Report that shows provider taxes, payers, and state and federal matches applied during the fourth quarter. The report is required by Section 7(5) House Bill 695, enacted during the 2025 legislative session and is being forwarded by the Cabinet for Health and Family Services, Department for Medicaid Services.

This report includes the following information:

- Listing of provider taxes collected by the Department of Revenue and by the Department for Medicaid Services.
- Amount collected by provider type and total amounts collected.
- State revenue amounts and the accompanying federal match by provider type and by total amount.

If you have any questions regarding this report, please contact Josh Hardesty, Executive Director, Office of Legislative and Regulatory Affairs at [josh.hardesty@ky.gov](mailto:josh.hardesty@ky.gov).

Sincerely,

A handwritten signature in cursive script that reads "Lisa D. Lee".

Lisa D. Lee  
Commissioner