

**Maryland General Assembly  
Department of Legislative Services**

**Proposed Regulation  
Department of Health and Mental Hygiene  
(DLS Control No. 15-182)**

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**Overview and Legal and Fiscal Impact**

The regulation includes the latest supplement to the “Accounting and Reporting System for Hospitals” as part of the document incorporated by reference.

The regulation presents no legal issues of concern.

There is no fiscal impact on State or local agencies.

**Regulation of COMAR Affected**

**Department of Health and Mental Hygiene:**

Health Services Cost Review Commission: Uniform Accounting and Reporting System for Hospitals and Related Institutions: COMAR 10.37.01.02

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**Legal Analysis**

**Summary of Regulation**

COMAR 10.37.01.02 establishes the accounting system in “Accounting and Reporting System for Hospitals” as the system hospitals are required to use. The regulation adds “Supplement 23 (July 28, 2015)” as part of the “Accounting and Reporting System for Hospitals”, which is incorporated by reference.

**Legal Issues**

The regulation presents no legal issues of concern.

**Statutory Authority and Legislative Intent**

The Health Services Cost Review Commission cites §§ 19-207, 19-212, and 19-215 of the Health – General Article as statutory authority for the regulation. Section 19-207 authorizes the commission to adopt regulations to carry out its duties. Section 19-212 requires the commission to collect and review information regarding the financial status of regulated facilities. Section 19-215 requires the commission to adopt regulations establishing a uniform accounting and financial reporting system for regulated facilities.

This authority is correct and complete. The regulation complies with the legislative intent of the law.

## **Fiscal Analysis**

There is no fiscal impact on State or local agencies.

### **Agency Estimate of Projected Fiscal Impact**

The regulation incorporates by reference Supplement 23 (July 28, 2015) to the *Uniform Accounting and Reporting System for Hospitals*. The Health Services Cost Review Commission advises that the regulation has no impact on State or local governments. The Department of Legislative Services concurs.

### **Impact on Budget**

There is no impact on the State operating or capital budget.

### **Agency Estimate of Projected Small Business Impact**

The commission advises that the regulation has minimal or no economic impact on small businesses in the State. The Department of Legislative Services concurs.

## **Contact Information**

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