



May 22, 2007

Centers for Medicare & Medicaid Services
Department of Health and Human Services
Attention: CMS-2275-P
P.O. Box 8017
Baltimore, MD 21244-8017

Re: (CMS-2275-P) Medicaid Program; Health Care- Related Taxes, (Vo. 72, NO. 56, March 23, 2007)

Thank you for the opportunity to comment on the Centers for Medicare & Medicaid Services' (CMS) proposed rule. I understand that a recent DAB decision prohibited CMS from preventing States from using tax credits to private pay patients as a mechanism to provide indirect payments for provider taxes. While I can understand CMS' need to further clarify what are allowable practices for states with health care-related tax programs, these proposed rules appear to make extreme changes that do more than respond to this issue. I am additionally concerned that these rules do not include finite or reasonable definitions of the indirect payments that CMS wishes to prohibit nor do they provide the appropriate specificity in defining which statistical and numeric factors will be used to meet waiver requirements. I respectfully ask that CMS amend these proposed rules and include the level of detail necessary to ensure that all states are treated uniformly in administering health-care related tax programs.

Sincerely,

A handwritten signature in black ink, appearing to read "Rhonda M. Medows".

Rhonda M. Medows, M.D.