



STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

RICK SNYDER
GOVERNOR

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STATE TREASURER

**TRAINING SEMINAR OFFERED FOR TAXPAYERS SUBJECT TO
THE INSURANCE PROVIDER ASSESSMENT ACT**

Issued: December 20, 2018

Public Act 175 of 2018, signed into law on June 11, 2018, introduced fundamental changes to the taxation of insurance and health care providers in Michigan. It created the Insurance Provider Assessment Act (“IPAA”), a new health care-related tax levied on insurance providers in Michigan. The IPAA was intended to replace the Health Insurance Claims Assessment Act (“HICAA”) and, as a result, companion legislation (2018 PA 173) repealed the HICAA as of the effective date of the IPAA.

The effective date of the IPAA was conditioned upon approval by the Center for Medicare and Medicaid Services (“CMMS”) of a waiver from certain federal provisions applicable to health care-related taxes. The IPAA would become effective only as of the first day of the calendar quarter in which the approval of a waiver request was received. CMMS approved a waiver for the IPAA on December 10, 2018. The IPAA is therefore enacted effective as of October 1, 2018, and, likewise, the HICAA is repealed as of that same date.

Treasury will be holding a training seminar for the IPAA on January 15, 2019, from 9:30 – 11:30 a.m. at the following location:

G. Mennen Williams Building Auditorium
525 W Ottawa Street
Lansing, MI 48933

Taxpayers wishing to attend this seminar should notify the Bureau of Tax Policy at TreasPolicyDirOfc@michigan.gov or (517) 373-9600 by January 11, 2019 of the number of attendees.