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What the Supreme Court ruled on health care 'tax'

By Josh Levs, CNN

updated 1:37 PM EDT, Thu July 5, 2012

STORY HIGHLIGHTS

- The Supreme Court rejected arguments that the individual mandate involves a "penalty"
- The mandate "looks like a tax in many respects," Chief Justice John Roberts wrote
- The Obama administration argued that it's a penalty but also could be viewed as a tax
- The court said the Anti-Injunction Act does not apply

(CNN) -- In its ruling last week on the national health care law, the Supreme Court found that penalties the law places on people who don't buy health insurance count as a tax protected by the Constitution.

The Obama administration had argued that the fees should be considered a penalty. But the government also argued that the individual mandate can be viewed as constitutional under Congress' powers of taxation.

The high court rejected the "penalty" argument. *

The payment is not so high that there is really no choice but to buy health insurance; the payment is not limited to willful violations, as penalties for unlawful acts often are; and the payment is collected solely by the (Internal Revenue Service) through the normal means of taxation," Chief Justice John Roberts wrote in the decision.


The court noted that the law calls for no other punishments for refusal to buy health insurance.

"Indeed, it is estimated that four million people each year will choose to pay the IRS rather than buy insurance," the decision said, citing figures from the Congressional Budget Office. "We would expect Congress to be troubled by that prospect if such conduct were unlawful."

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Broward vice mayor's company overbilled Medicaid nearly \$500,000, state audit says

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September 19, 2013 | By Heather Camey, Sun Sentinel

A Broward County commissioner's home health care company overbilled Medicaid for patient services by nearly \$500,000, according to the State Agency for Health Care Administration.

The state agency reviewed Medicaid reimbursement claims filed by Broward County Vice Mayor Barbara Sharief's Pembroke Pines-based firm, South Florida Pediatric Care. The audit, which examined claims from July 2007 to March 2011, concluded that the health care firm was overpaid for some services that were not covered by Medicaid.



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The vice mayor signed an agreement in May to repay the state \$540,328 during the next three years, which includes the Medicaid overcharges and additional fines and costs associated with the settlement, according to the Agency for Health Care Administration.

Sharief said her company, which provides home health care services for adults, children and infants needing medical attention, did not overbill Medicaid, but still opted to settle the matter.

"A decision was made to settle the matter rather than fight and continue to mount legal fees which in the end could equate to as much as the alleged overpayment amount," said Sharief in an email to the Sun Sentinel.

The state audit found that her company charged for providing services to multiple patients treated at the same location, for providing private nurses to patients at the same location, and for billing rates for a registered nurse rather than a licensed practical nurse. It also said that some of the company's medical records were incomplete, missing or lacked the proper documentation.

Shelisha Coleman, a spokesperson for the Agency for Health Care Administration, declined to comment about the audit because the agency is investigating Sharief's health care firm in a different, undisclosed case. Coleman said that no crime was alleged in the state audit report.

"We can't comment on the report since we have active litigation against the provider," said Coleman.

Sharief started her career as a nurse before opening South Florida Pediatric Homecare in 2001. She was elected to the County Commission in November 2010 after serving as a Miramar city commissioner.

Sharief said if there was an allegation or determination of intentional wrongdoing, it would have resulted in immediate termination as a Medicaid provider.

"Instead, [South Florida Pediatric Homecare] proudly continues to provide quality home care services to Florida's medically needy population and continues to receive Medicaid reimbursement," said Sharief.

Dominic Calabro, President and CEO of the research institute Florida TaxWatch, said residents should be concerned about the state's findings but shouldn't rush to judgments about Sharief or her health care company.

"The Medicaid system is fraught with all inequities and inconsistencies, and this is just one more reminder of it. Half-a-million dollars is an inappropriate charge to the taxpayers," Calabro said. "I'm glad that we're cracking down and emphasizing the importance of fraud in [Medicaid] overpayments."

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