

**FISCAL NOTE**

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Revenue (decrease)			
GENERAL FUND	(\$272,000)	(\$272,000)	(\$272,000)

Source of revenue (decrease): A higher assessment of insurers resulting in a higher premium tax credit for insurers.

Assumptions: The Wyoming Health Insurance Pool (WHIP) administrator completed an actuarial report that estimated, annually, approximately 5% (20) WHIP Level One individuals (those above 250% of the Federal Poverty Level (FPL)) would utilize the transplant benefit. Each transplant is estimated to cost an average of \$17,000. WHIP Level One member claims are funded by insurer assessments, and insurers assessed on health insurance premiums receive a premium tax credit of 80%. Covering these costs could result in higher assessments as provided by W.S. 26-43-105, resulting in a possible higher premium tax credit by insurers.

- 20 WHIP Level One individuals x \$17,000 average transplant cost = \$340,000
- \$340,000 x 80% premium tax credit = \$272,000 revenue decrease to the General Fund revenue source code 1505 (quarterly insurance premium tax)

	<b>FY 2020</b>	<b>FY 2021</b>	<b>FY 2022</b>
<b>NON-ADMINISTRATIVE IMPACT</b>			
Anticipated Expenditure increase			
GENERAL FUND	\$425,000	\$425,000	\$425,000

Source of expenditure increase: Provision of transplant benefit to an estimated 5% (25) WHIP Level Two individuals.

Assumptions: The Wyoming Health Insurance Pool (WHIP) administrator completed an actuarial report that estimated, annually, approximately 5% (25) WHIP Level Two individuals (those below 250% of the FPL) would utilize the transplant benefit. Each transplant is estimated to cost an average of \$17,000. WHIP Level Two member claims are funded by a General Fund appropriation.

- 25 WHIP Level Two individuals x \$17,000 average transplant cost = \$425,000

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