Governor Murphy Signs ACF Tax Changes into Law



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On June 30, 2025, Governor Phil Murphy signed into law the "Healthcare Finance Enhancement Act" (Assembly Bill 5809), which brings significant changes to the assessment of ambulatory care facilities, including ambulatory surgery centers, surgical practices, and licensed imaging centers (ACFs). Prior to the passage of the new law, ACFs were required to pay a 2.95% assessment on gross receipts over $300,000, with a cap on the assessment of $350,000. Under the new law, beginning July 1, 2025, the assessment is set at 2.5% of gross receipts, and both the floor of $300,000 and the cap of $350,000 have been removed. Further, while certain facilities, such as one (1) room surgical practices, were previously exempt from the assessment, these facilities will now be subject to the same assessment.

These changes will impact almost every ACF in New Jersey. While many facilities will have a reduced financial burden due to the decrease in the assessment percentage, many other facilities, such as surgical practices, will no longer be exempt from an assessment. Additionally, facilities that generate larger gross receipts will be assessed higher amounts, as the $350,000 cap has been lifted, and facilities that generate gross receipts under $300,000 will no longer be exempt.

If you have any questions about how this new law may impact your facility, or any other questions or issues related to your healthcare business, please contact:

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