



# EMERGENCY MEDICAL TRANSPORT ASSESSMENT FEE

## What is this?

The purpose of the assessment is to provide additional Medicaid enhancement payments for the maintenance and expansion of emergency medical transport services.

It is assessed on gross receipts collected by all Emergency Medical Transport Providers licensed by the Alabama Department of Public Health's Office of Emergency Medical Services offering ground transports.

If you do not collect revenue, you will still be required to create an account and file quarterly reports, even if no transports occurred during the period.

## How do I register?

You may register at <https://myalabamataxes.alabama.gov>

If you already have a My Alabama Taxes (MAT) login, sign in and go to the accounts tab and click the link to "Register additional tax types/ Obtain a new tax account number".

If no MAT login exists, please click on "Register a business/ Obtain a new tax account number" in the Businesses section of the MAT home page. A copy of your EMS license(s) will be required.

Emergency Medical Transport Fee is assessed according to §§40-26B-90 through 40-26B-99, Code of Alabama 1975. *Act 2022-128*

For questions or concerns, contact Alabama Department of Revenue Sales and Use Tax Division  
(334) 242-1490