

May 21, 2015

Ms. Lindsay McLaughlin
Health Policy Advisor, Insurance Division
Minnesota Department of Commerce
85 7th Place East, Suite 500
St. Paul, MN 55101

Re: CDT Code D9999 for Dentists Reporting Gross Revenue Tax

Dear Ms. McLaughlin:

On behalf of the Minnesota Dental Association (MDA), we would like to bring to your attention an action by several third-party payers with business in Minnesota that is detrimental to dentists providing care to Minnesota residents. These payers are rejecting claims from dentists who seek reimbursement for the Health Care Provider Gross Revenue Tax as described in Minnesota Statute 295.582 Subdivision 1 –

“(a) A...health care provider that is subject to a tax under section 295.52...may transfer additional expense generated by section 295.52 obligations on to all third-party contracts for the purchase of health care services on behalf of a patient or consumer.”

Dentists in Minnesota use CDT Code “D9999 unspecified adjunctive procedure, by report” on the claim to report the tax because there is no specific code for this tax. Some payers adjudicate claims with these codes; others do not. Details from MDA are attached.

We believe that any payer entity licensed by a governmental entity is bound to abide by legally enforceable provisions of applicable law or regulation. Further, any non-compliance should be pursued in an equitable and consistent manner.

Reporting the healthcare provider tax to the third-party payer requires use of a service line on the claim with the appropriate CDT Code. A dentist who selects D9999 to report the tax expense transfer is appropriately using the ADA’s CDT Code. D9999 requires the dentist to include a narrative in the comments section of the claim submission that explains why the code is being used. The explanation need only note that the amount is for the gross revenue tax.

A third-party payer that rejects CDT Code “D9999...” on the grounds that it is invalid for this purpose is in error. Further, our reading of the Minnesota Statutes leads us to conclude that a third-party payer that does not provide reimbursement for such a “D9999...” claim is not complying with 295.582 Subdivision 1 cited above. The ADA asks that your office address this matter directly with the payers in Minnesota so that all accept D9999 on claims for gross receipts tax reimbursement, and the reimbursement amount be clearly identified on explanations of payments or benefits sent to dentists and covered individuals.

Again, the ADA supports the Minnesota Dental Association’s position in this matter, that third-party payers recognize the valid use of CDT Code D9999 for the tax expense transfer and reimburse accordingly. Thank you for your consideration.

Sincerely,

Dave Preble, D.D.S., J.D.
Vice-President, Practice Institute

DP: fp

cc: Ms. Bridgett Anderson, Regulatory Affairs Manager, Minnesota Dental Association
Dr. Krishna Aravamudhan, Director, Council on Dental Benefit Programs
Mr. Frank Pokorny, Senior Manager, Center for Dental Benefits, Coding and Quality