

Assembly Bill 112 Data Reporting Implementation Plan

Assembly Bill (AB) 112 (Chapter 6, Statutes of 2023) revises Health and Safety Code Section 128740 requiring hospitals to report certain financial and utilization data to the California Department of Health Care Access and Information (HCAI).

The bill adds to hospitals’ quarterly data reporting a balance sheet detailing the assets, liabilities, and net worth; revises certain payer categories; and allows HCAI to adopt regulations, including emergency regulations, to make the appropriate additions or deletions to the data that is required to be reported to the department.

HCAI intends to promulgate emergency regulations to implement the balance sheet reporting requirements of AB 112 including alignment of reporting requirements with existing uniform chart of account codes and definitions. In the future, HCAI expects to certify these emergency regulations as permanent and to make any necessary and required changes to the uniform chart of account codes and definitions to meet the requirements of AB 112.

The list of upcoming activities below includes program activities through July 2024 and ongoing.

Projected Time	Period Program Activities
May 2023 to March 2024	<ul style="list-style-type: none"> • Promulgate emergency regulations to implement the balance sheet requirements of AB 112 • Expected regulations effective date: by March 31, 2024
April 2024 to June 2024	<ul style="list-style-type: none"> • Collect hospitals’ first summary financial and utilization reports subject to the AB 112 revised regulations for 2024 Quarter 1
July 2024	<ul style="list-style-type: none"> • Publish hospitals’ first summary financial and utilization reports subject to the AB 112 revised regulations for 2024 Quarter 1
Ongoing	<ul style="list-style-type: none"> • Collect and publish hospitals’ summary financial and utilization reports subject to the AB 112 revised regulations on a quarterly basis

-- Fact Sheet updated November 2, 2023