



2025-2026 General Assembly

SENATE BILL 257: 2026 Appropriations Act, Sec. 9F.2: Elimination of Certified Public Accountant Requirement for Adult Care Home Cost Reports

Analysis of: S.L. 2026-41, Sec. 9F.2

Date: August 24, 2026

Prepared by: Legislative Analysis
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Section 9F.2 of S.L. 2026-41 (Senate Bill 257) prohibits the Department of Health and Human Services (DHHS) from requiring an adult care home to use a certified public accountant or independent accountant to satisfy any part of the actual cost reporting requirements unless DHHS determines that an adult care home has submitted a grossly inadequate report.

This section became effective July 1, 2026, and applies to reports due on or after that date.

Kara McCraw
Director



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