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Sommario/riassunto	GAO was asked to provide its views on projected trends in health care costs and their effect on the long-term outlook for state and local governments in the context of the current economic environment. This statement addresses three key points: (1) the state and local government sector's long-term fiscal challenges; (2) rapidly rising health care costs which drive the sector's long-term fiscal difficulties, and (3) the considerations involved in targeting supplemental funds to states through the Medicaid program during economic downturns.