§ 238-c. Provider reporting requirements. Each health care provider providing clinical laboratory, pharmacy services, radiation therapy services, physical therapy services or x-ray or imaging services shall report to the commissioner in writing every two years information concerning the provider's ownership arrangements, including the health or health related items or services provided by the provider and the names and professional license numbers or any appropriate program provider numbers of practitioners with an ownership or investment interest in the provider, or whose immediate relatives have such an ownership or investment. The information required to be reported to the commissioner pursuant to this section to the extent practicable shall be consistent with the information required pursuant to federal law and regulations to be reported to the secretary of health and human services for health care providers providing items or services to beneficiaries of title XVIII of the federal social security act (medicare). The commissioner shall consult with the commissioner of social services to avoid duplication of reporting requirements for health care providers that participate in the medical assistance program pursuant to title eleven of article five of the social services law.