State Community Benefit Requirements and Tax Exemptions for Nonprofit Hospitals

To see which states have a particular requirement, click on a symbol in the top (yellow) row. You may also filter the requirements by selecting checkboxes in the Filter row and clicking on the Filter Requirements button. For detailed information about the requirement of a particular state, click on the symbol in the field at the intersection of the state's row and the requirement's column. For example, to read about Alabama's financial assistance policy dissemination requirement, click on the square in the field at the intersection of the Alabama row and the Financial Assistance Policy Dissemination column to open a new browser window showing the relevant text in the Alabama profile Unconditional community benefit requirement State tax exemption Click map icon to see which states O Conditional community benefit requirement

Requirement (either conditional or unconditional) X No state tax exemption have that particular requirement Blank = State does not impose Select All States Blank = No requirement this tax Benefit Benefits Plan/ Financial on Charges Benefit Benefit Reporting Needs Implementation Policy Billing, and Policy Collections Strategy Dissemination Requirement Requirement Property Tax Sales Tax Tax Compare Filter: ■ X • 0 **X** Select: Filter Requirements Alabama × Alaska Arizona Arkansas California × Colorado Connecticut Delaware 0 0 0 Indiana lowa Kansas Kentucky × Louisiana Maine • Maryland • Massachusetts 0 Michigan __ Minnesota Mississippi 0 Missouri Montana • Nebraska Nevada • • Hampshire New Jersey 0 New Mexico New York 0 North Carolina 0 × North Dakota



Compare	State	Community Benefit Requirement	Mandatory Minimum Community Benefit Requirement	Community Benefit Reporting Requirement	Community Health Needs Assessment	Community Benefits Plan/ Implementation Strategy	Financial Assistance Policy	Financial Assistance Policy Dissemination	Limitations on Charges, Billing, and Collections	Income Tax Exemption	Property Tax Exemption	Sales Tax Exemption
	Ohio	0						•	•			
	Oklahoma											×
	Oregon											
	Pennsylvania	0										
	Rhode Island	0										×
	South Carolina	0										
	South Dakota											
	Tennessee											
	Texas	0										
	Utah	0					-					
	Vermont								•			
	Virginia	0					-					
	Washington	•							•	×		×
	West Virginia	0										×
	Wisconsin											
	Wyoming											