

Hospital Community Benefits Comparison Table for Six New England States

This table presents some key elements of state hospital community benefits requirements and potentially related state law requirements of interest to states seeking to leverage the community benefits process to improve community health. The table does not include all elements required by IRS Form 990, Schedule H. Please send corrections or updated information to Amy Clary (aclary@nashp.org).

	State community benefit requirement?	Minimum level of community benefit?	State community benefit reporting requirement?	State community benefit reporting form?	Community benefit implementation plan/strategy required?	State Community Health Needs Assessments (CHNAs) requirement?	State income tax exemption?	State property tax exemption?	State sales tax exemption?	Community benefit/population health requirements in Certificate of Need (CON)/Determination of Need (DON)?	Does the state have enforcement levers?	How does the state use this information?
CT	No	No	CT law (Sec. 19a-127k) requires each hospital and managed care organization (MCO) to report biennially to the Office of the Healthcare Advocate (OHA) ¹ whether it has a community benefits program. If so, it must include information on the program in its report. Form 990s can fulfil this requirement as of 2013. CT law (Sec. 19a-649) requires nonprofit hospitals to file	In 2013 , OHA requested hospitals provide IRS Schedule H 990 Form to satisfy the statutory reporting requirement, to simplify the submission process and enhance the level of detail. A 2007-2008 report from the OHA includes a community benefit report form template on pages 16-25 .	No, but hospitals with voluntary community benefit programs must report biennially on its community benefit planning and implementation activities. Implementation plans are posted on DPH website.	No, but hospitals with voluntary community benefit programs should report on how it incorporated community input. CHNAs are posted on DPH's website.	Yes. Nonprofit hospitals that are exempt from federal corporate income tax are exempt from state corporation business tax.	Yes. Property owned by a corporation organized and used exclusively for charitable purposes is exempt from taxation.	Yes. Nonprofit hospitals are exempt from state sales and use taxes.	Yes , if a CON application is approved, the OHCA shall hire a compliance reporter who must report to the office at least quarterly: 1) efforts the purchaser and representatives of the new hospital have taken to comply with conditions in the CON and 2) community benefits and uncompensated care provided by the new hospital. [CT law Section 19a-639(e)(1)]	The OHA may impose a late reporting penalty of not more than \$50/day on the hospital or MCO for each day the report is late (See Sec. 19a-127k). The OHCA has a civil penalty law for not filing required material, but it is not an enforcement of the type or amount of community benefits or community building activities, only a	OHCA has produced a Community Benefits Dashboard and plans to update it. The CHNAs inform the statutorily required Statewide Facilities and Services Plan , specifically regarding determining gaps in services and unmet need. The CHNAs may be used during a CON process, particularly

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			<p>annually with the Department of Public Health (DPH) Office of Health Care Access (OHCA) their policies regarding provision of charity care and reduced cost services to the indigent, and debt collection practices.</p>								<p>civil penalty for failure to file required information. (Section 19a-652, Connecticut General Statutes)</p>	<p>with regard to behavioral health, termination of services, and merger or affiliations.</p> <p>Office of Health Strategy (OHS) intends to incorporate the use of CHNAs and Community Benefits reports into OHS's reform efforts.</p>
ME	Yes, free care to residents up to 150% of federal poverty level (FPL).	No	Yes. Must file annual reports with Maine's Department of Health and Human Services quantifying free care provided.	No. Guidelines on reporting free and charity care are here .	No	No	Yes, exempts organizations that are exempt from federal income tax from state income tax.	Yes, exempts the property of charitable institutions from state property tax.	Yes, exempts nonprofit hospitals from state sales and use tax.	No	Individuals may appeal hospitals' free care decisions.	

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MA	Yes. MA will not issue original licensure unless the hospital agrees to either maintain or increase the percentage of gross patient revenue allocated to free care. Attorney General's (AG) Voluntary Guidelines (updated 2018)	No	Voluntary	Yes, voluntary. Hospitals and health maintenance organizations (HMOs) should submit an annual report to the Attorney General's Office including: -CHNA -Implementation strategy -Self-assessment form (Year 1 ; Years 2 & 3) -Community benefits program report -Community benefits expenditure report (See Guidelines , p. 21-24) -Optional supplement	Voluntary guidelines recommend that all nonprofit hospitals and HMOs develop a Community Benefit Mission Statement and Implementation Strategy.	Voluntary, every three years Hospitals are required to submit CHNA to the Department of Public Health for evaluation as part of Determination of Need (DON) applications that require the applicant to sponsor a DON Community Health Initiative (including substantial capital expenditures).	Yes, exempts from the state's corporate excise tax corporations that are federally recognized as tax-exempt.	Yes, exempts the personal property of a charitable organization and exempts real property owned and occupied by a charitable organization for its charitable purposes.	Yes, exempts nonprofit hospitals from state sales tax.	Yes	-Can withhold original licensure until hospital complies with free care requirement -Reports that are late or don't address the AG's feedback may be excluded from the AG's press release about the Community Benefit Annual Reports -For DON applicants required to sponsor a Community Health Initiative, DPH may require hospitals to conduct additional community	The AG's office will publish online community benefits reports, and will also publish the comments of a community group on a hospital or HMO's community benefit report, at the community group's request. DON applicants required to sponsor a Community Health Initiative must submit CHNA for DPH's

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											engagement and/or data collection if CHNA does not meet DPH standards.	evaluation of the applicant's community engagement in identifying health needs.
NH	Yes – every “health care charitable trust” is required to develop a community benefit plan, if its fund balance exceeds \$100,000. (NH Re. Stat. Title I, 7:32-j). This requirement is broader than the Affordable Care Act's requirements for tax-exempt hospitals.	No	Yes – report to director of Charitable Trusts on benefits provided during previous year as part of community benefit plan. See Nov. 2008 Community Benefits Reporting Guide	Yes. State uses a “data-driven” Community Benefits Reporting Form that contains a three-page “List of Potential Community Needs.” Included in the list are the following social and economic factors: poverty, unemployment, homelessness, economic development, educational attainment, high school completion, housing adequacy,	Yes. Submit community benefit plans annually to director of Charitable Trusts on forms provided by the AG.	Yes. Update at least every five years. NH Rev. Stat. Ann. Tit. I, §7:32-f.	Yes – exempts nonprofit hospitals and other charitable organizations from state income tax.	Yes. Charitable organizations are required to file an annual statement reflecting its financial condition and other information needed to establish tax-exempt eligibility.	N/A – NH does not have sales tax.	N/A. Effective June 2016 CON statutes were repealed.	AG may impose administrative fine on hospitals for failure to file or publicly post community benefit reports. (NH RSA 7:32-g, III.) AG retains general oversight authority over health care organizations. (NH RSA 7:32-i.)	AG's office requests review of existing data and information on the types and level of community benefits being provided by four hospitals engaged in merger discussions. A 2017 Report from NHCPPS says “studies have suggested that declines in

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				vandalism/crime, air quality, and water quality (New Hampshire Office of the Attorney General, 2009). (Sample: Dartmouth-Hitchcock, FY2017) Note: The state is modifying the form to make it more consistent with Schedule H to minimize burden on hospitals.								competition could lower the provision of health improvement activities because hospitals use these services as marketing tools.” Reports are published on the AG’s website
VT	No	No	Yes. Hospital community reports must be submitted to the Green Mountain Care Board.	Hospital Community Reports (also called Hospital Report Cards). These reports require hospitals to quantify “cost shifting to private payers,” but do not include reporting	Yes. State statute requires hospitals to post descriptions of identified needs, strategic initiatives developed to address the identified needs, annual progress on	Yes. Hospitals must have “a protocol for meaningful public participation” in its process for identifying and assessing community needs and integrating	Yes	Yes	Yes	Yes. The Green Mountain Care board will take into account whether the project helps implement the Blueprint for Health. It also considers whether it helps meet the needs of medically underserved groups and the goal of	No	The Department of Health annually develops a report that lets consumers compare hospitals by quality and financial

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				of community health improvement or community building activities.	implementation of the proposed initiatives, and opportunities for public participation on their websites.	them with the hospital's long-term planning. (§ 9405a)				universal access to health services. (See page 10 of the VT CON Rules)		indicators (see p. 3). It also links to each hospital's community benefit report
RI	Yes, hospitals are required to provide charity care, uncompensated care, and other community benefits as a condition of initial licensure and conversions. Hospital Conversions Act (2007) Regulations Section 23-17.14-15 states, "all licensed hospitals shall, as a condition	No. However, the Rhode Island Department of Health (RIDOH) is revising its regulations to ensure better alignment with RIDOH public health priorities and objectives such as RIDOH's health equity zone initiatives.	Yes, annual reports to the RIDOH director are required in the Hospital Conversion Act Regulations. Section 11.5 states, "each licensed hospital shall provide on or before March 1 of each calendar year (as practicable), a report in a form acceptable to the director, a detailed description, with supporting documentation, evidence of	Section 11 of 2007 regulations addresses charity care, uncompensated care, and community benefits. It also has an annual financial aid data filing form - Attachment D .	Yes, must be board-approved and updated every three years.	Yes. The regulations require each licensed hospital to have a formal, board-approved plan for the provision of community benefits. Minimum elements that must be included in the plan must include a mission statement, governance and oversight, delineation of	Yes, exempts from state business corporation tax.	Yes, exempts real and personal property held by or for a hospital for the "sick and disabled" and used exclusively for that purpose.	Yes. RI sales and use tax does not apply to sales of personal property to nonprofit hospitals.	Yes - 2007 Hospital Conversions Act	If the RIDOH receives "sufficient information" indicating that a licensed hospital is not in compliance with state community benefit standards then the director is required to hold a hearing, issue written findings and impose penalties. (§ 23-17.14-15(e))	RIDOH reviews and analyzes Hospital Charity Care annual data for trend monitoring and follows up with hospitals as needed and appropriate. In the past, RIDOH issued an annual comprehensive charity care/Community Benefits report. Last issued in 2009 .

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	of initial and/or continued licensure meet standards for assurance of the continuance of uncompensated case and community benefits.”		compliance of this section including, but not limited to, cost of charity care; bad debt; contracted Medicaid shortfalls; and any additional information demonstrating compliance with this section.”			community (including racial or ethnic minority populations) that are the focus of the plan, specify involvement of the community, and a comprehensive community needs assessment related to the goals in A Healthier Rhode Island by 2010: A Plan for Action with planned implementation dates and priorities consistent with the						

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						hospital's resources.						

Sources include: http://hilltop.umbc.edu/hcbp_cbl.cfm

¹ CT [Public Act 08-184](#) transferred the responsibility for the collection of data on community benefits programs from the DPH to the OHA.