

Community Benefit Reporting by U.S. State

Currently all but 7 states have either or both mandated and voluntary community benefit reporting (see map and listing at end of document).

- 7 states have no reporting
- 14 states have mandated reporting
- 20 states (including the District of Columbia) have voluntary reporting
- 10 states have both mandated and voluntary reporting

These numbers were calculated after reviewing the references listed at the bottom and confirming the requirements with the state hospital association community benefit contact. **It is advised that hospitals speak directly with the oversight authority in their respective states during the course of community benefit planning and implementation to assure accurate interpretation of the state mandated or voluntary reporting requirements.**

Mandated reporting

Since 1990, various states have passed laws mandating community benefit reporting. A state may exclude specific hospitals from reporting based on criteria such as hospital size, type of hospital, rural designation, and critical access status.

States differ in what must be reported on expenses and/or process measures such as conducting community needs assessments and developing community benefit plans. Seven of the 14 states (AL, GA, MS, NM, VA, WV, WI) with mandated reporting require hospitals to only report charity care.

States also differ on the type of public policy (tax or licensure) that is tied to community benefit reporting. Of the seven states requiring only charity care reporting, two states, Alabama and Mississippi, tie reporting only to property tax exemption, and another state, New Mexico, ties reporting to hospital licensure. Mandated reporting in North Carolina is only required when applying for tax-free bonds and in Massachusetts is required when submitting a Determination of Need (DoN) application. North Dakota reporting is linked to the sales and use tax.

For a detailed description of mandated reporting requirements, see the May 2008 revised document “Comparison of Recommendations Between The Catholic Health Association and VHA Inc.’s *A Guide for Planning and Reporting Community Benefit* and Community Benefit Mandated and Voluntary Reporting State Requirements” available at www.chausa.org/communitybenefit.

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Voluntary Reporting

The number of states with voluntary community benefit reporting has increased dramatically in the last few years and is more closely aligned with the Catholic Health Association and IRS 990 Schedule H community benefit categories.

In all but two states, voluntary reporting is done through the state hospital association. In Montana, voluntary reporting is to both the state hospital association and the state attorney general. In Massachusetts, voluntary reporting is to the state attorney general.

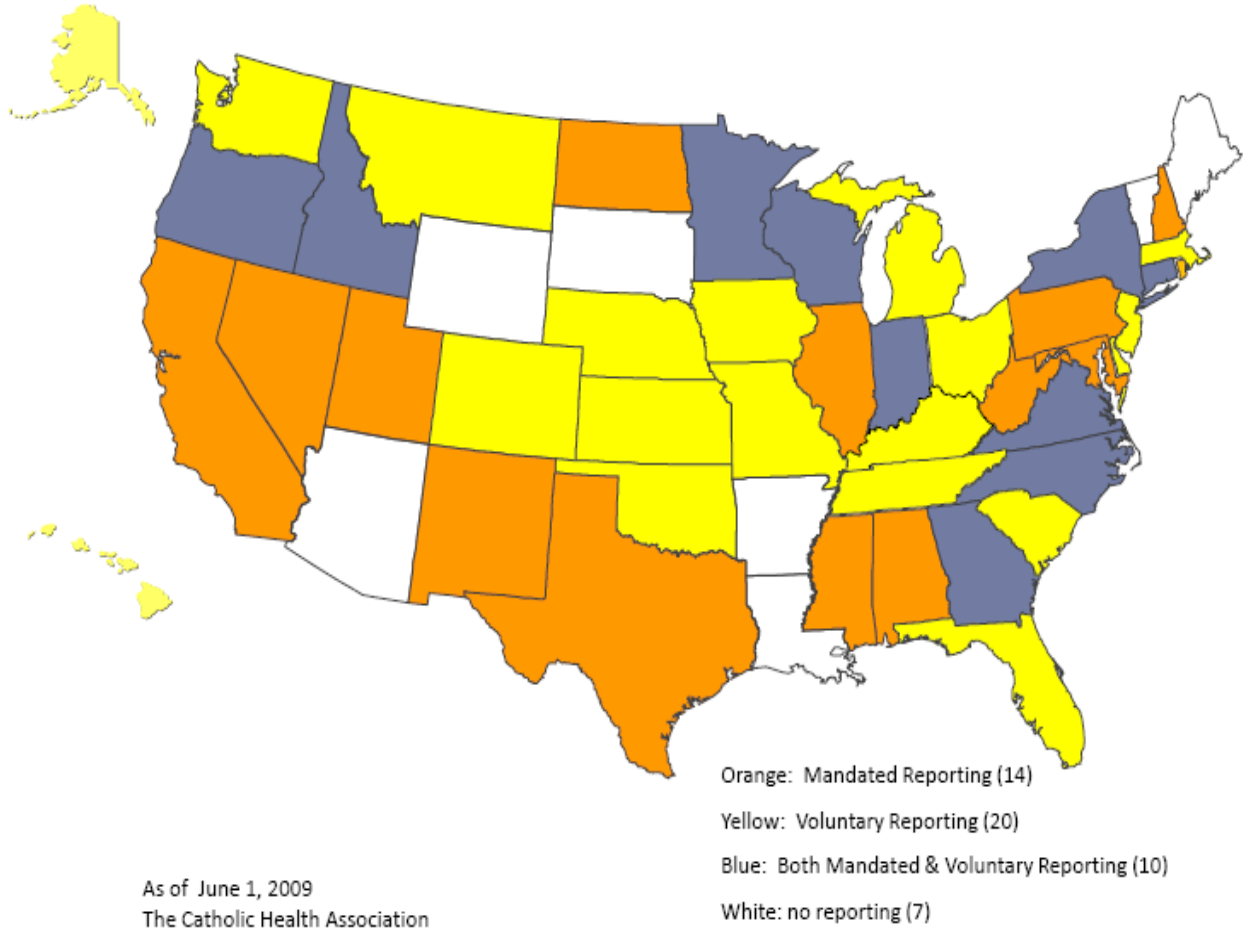
State hospital association voluntary reporting is for advocacy purposes, not related to tax exemption, and is usually requested from all hospitals in the state: private non-profit, governmental, and for-profit.

References:

- Association for Community Health Improvement Web page ‘State Hospital Association Reports and Resources on Community Benefit’
- Community Catalyst Web page ‘National Snapshot’
- General Accounting Office “Nonprofit Hospitals: Variations in Standards and Guidance Limits Comparison of How Hospitals meets Community Benefit Requirements,” GAO-08-880, September, 2008.
- Survey of state hospital association community benefit contacts

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States with Community Benefit Reporting



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Community Benefit Reporting

We recommend that you check with your state reporting authority for specific reporting requirements. Some states require reporting only charity care; others require all community benefit expenses, and others require reporting on community benefit expenses and 'process measures' such as conducting community assessments and developing community benefit plans. Also, reporting can be tied to one or more federal, state and/or local tax exemptions (such as income, property, and/or sales and use tax) and/or licensure.

STATE <small>*data not confirmed</small>	Mandated Reporting to Government or Voluntary Reporting to Attorney General	Voluntary Reporting to State Hospital Association	State Hospital Association Community Benefit Contact
ALABAMA*	Yes- relates to property tax exemption only; Report only charity care	No	Alabama Hospital Association Rosemary Blackmon Executive Vice President (334) 272-8781 rblackmon@alaha.org
ALASKA	No	Yes Report expenses	Alaska Hospital Association Rod Betit President/CEO (907) 586-1790 rodbetit@msn.com
ARIZONA	No	No	Arizona Hospital and Healthcare Association Bridget O'Gara, VP, Communication (602) 445-4300 ext. 4318 bogara@azhha.org
ARKANSAS	No	No	Arkansas Hospital Association Paul Cunningham Senior Vice President pcunningham@arkhospitals.org Phil Matthews President & CEO philmatthews@arkhospitals.org Elisa White VP & General Counsel (501) 224-7878 elisawhite@arkhospitals.org

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CALIFORNIA	Yes Report on expenses and process measures	No	California Hospital Association Anne M. McLeod VP Reimbursement and Economic Analysis (916) 552-7536 amcleod@calhospital.org
COLORADO	No	Yes	Colorado Hospital Association Tiffany Radel VP Communications (720) 330-6019 tiffany.radel@cha.com
CONNECTICUT	Yes-if provide community benefit Report on expenses and process measures	Yes Report expenses	Connecticut Hospital Association Diane M. Tanksley Assistant Director, Finance (203) 294-7284 Tanksley@chime.org
DELAWARE	No	Yes Report expenses	Delaware Healthcare Association Lisa Schieffert Director, Health Policy (302) 674-2853 lisa@deha.org
DISTRICT OF COLUMBIA	No	Yes Report expenses	District of Columbia Hospital Association Machelle Yingling VP Information Services (202) 682-1585 myingling@dcha.org
FLORIDA	No	Yes	Florida Hospital Association Kathy Holzer, FACHE VP Health Policy (850) 222-9800 Tallahassee office kholzer@fha.org
GEORGIA	Yes Report only charity care	Yes Report expenses	Georgia Hospital Association Joyce Reid, RN Director Community Health Connection (770) 249-4545 jreid@gha.org
HAWAII*	No	Yes -thru Ernst and Young Report expenses	The Healthcare Association of Hawaii Richard Meiers President and CEO (808) 521-8961 rmeiers@hah.org

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IDAHO	Yes Report expenses	Yes	Idaho Hospital Association Stacey Carson VP Operations (208) 338-5100 ext. 210 scarson@teamiha.org
ILLINOIS	Yes Report on expenses and process measures	No	Illinois Hospital Association Sandy Kraiss Finance (630) 276-5522 skraiss@ihastaff.org
INDIANA*	Yes Report on expenses and process measures	Yes Report expenses	Indiana Hospital Association Allison Wharry Director of Health Policy (317) 423-7740 awharry@inhha.org
IOWA	No	Yes Report expenses	Iowa Hospital Association Perry Meyer Sr. VP Information Center (515) 288-1955 meyerp@ihaonline.org
KANSAS	No	Yes Report expenses and narratives	Kansas Hospital Association Fred Lucky Sr. Vice President (785) 233-7436 ext. 128 flucky@kha-net.org Tish Hollingsworth Director of Reimbursement (785) 233-7436 ext. 132 thollingsworth@kha-net.org
KENTUCKY	No	Yes Report expenses	Kentucky Hospital Association Pam Mullaney Director Membership Services (502) 426-6220 pmullaney@kyha.com
LOUISIANA	No	No	Louisiana Hospital Association Kenneth E. Alexander VP Quality & Regulatory Activities (225) 928-0026 kalexander@lhaonline.org Denise Chaney Hursey Health Information Analyst (225) 928-0026 dhursey@lhaonline.org

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MAINE	No	No	Maine Hospital Association Mary Mayhew VP Government Affairs and Communication (207) 622-4794 mmayhew@themha.org
MARYLAND	Yes Report on expenses and process measures	No	Maryland Hospital Association Nancy Fiedler Sr.VP Communications (410) 379-6200 nfiedler@mhaonline.org
MASSACHUSETTS	Not mandated; Voluntary reporting to Attorney General. Report expenses and process measures. Must report on certain community activities as part of a Determination of Need (DoN) application	No	Massachusetts Hospital Association Anuj Goel, Esq. Sr. Director Regulations and Staff Counsel (781) 272-8000 ext. 140 agoel@mhalink.org
MICHIGAN	No	Yes Report expenses	Michigan Hospital Association Laura Schmidt Director Health Care Information (517) 886-8353 lschmidt@mha.org
MINNESOTA	Yes Report expenses	Yes Report expenses	Minnesota Hospital Association Matt Anderson VP Regulatory (651) 659-1421 manderson@mnhospitals.org Joe Schindler Sr. Dir. Finance & Data Policy (651) 659-1415 jschindler@mnhospitals.org
MISSISSIPPI	Yes-relates to property tax exemption only; Report only charity care	No	Mississippi Hospital Association Steve Lesley Director of Data Services (601) 368-3312 slesley@mhanet.org
MISSOURI	No	Yes Report expenses	Missouri Hospital Association Mary Becker Sr. VP Strategic Communications & Research (573) 893-3700 x 1303 mbecker@mail.mhanet.com

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MONTANA	Yes Voluntary reporting through Attorney General. Report expenses	Yes Report expenses	Montana Hospital Association Bob Olsen Vice President (406) 442- 1911 ext. 104 bob@mtha.org Roberta Yager Information Services Coordinator (406) 442- 1911 ext. 113 roberta@mtha.org
NEBRASKA	No	Yes Report expenses	Nebraska Hospital Association David Burd, CHFP VP Finance (402)742-8144 dburd@nhanet.org Kelley Porter Director Communications (402) 742-8151 kporter@nhanet.org
NEVADA	Yes Report expenses	No	Nevada Hospital Association Dwight Hansen Director Financial Services (775) 827-0184 Dwight@nvha.net
NEW HAMPSHIRE*	Yes Report on expenses and process measures	No	New Hampshire Hospital Association Leslie Melby VP State Government Relations (603) 225-0900 lmelby@nhha.org
NEW JERSEY	No	Yes Report expenses	New Jersey Hospital Association Valerie Sellers, Sr. VP Health Planning & Research (609) 275-4261 vsellers@njha.com
NEW MEXICO*	Yes-relates to licensure for all hospitals in the state Report only charity care	No	New Mexico Hospital Association Jeff Dye President & CEO (505) 343-0010 jdye@nmhsc.com
NEW YORK	Yes Report on expenses and process measures	Yes Send copy of community benefit report	Healthcare Association of New York State Sue Ellen Wagner VP Community Health 518-431-7837 swagner@hanys.org

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NORTH CAROLINA	Yes Report expenses when requesting bonds thru Medical Care Commission	Yes Report expenses	North Carolina Hospital Association Sarah Broome Dir. Economic Research (919) 677-4137 andi@ncha.org
NORTH DAKOTA	Yes- relates to sales and use tax only	No	North Dakota Healthcare Association Tim Blasl Vice President (701) 224-9732 tblasl@ndha.org
OHIO	No	Yes Report expenses	Ohio Hospital Association Mary Yost VP Public Affairs (614) 221-7614 maryy@ohanet.org
OKLAHOMA	No	Yes Report expenses	Oklahoma Hospital Association Rick Snyder, VP Finance & IS (405) 427-9537 rsnyder@okoha.com
OREGON	Yes Report expenses	Yes Report expenses	Oregon Association of Hospitals and Health Systems Gwen Dayton Ex. VP and General Counsel (503) 479-6009 gdayton@oahhs.org Kevin Earls VP Finance & Health Policy (503)-479-6004 kcearls@oahhs.org
PENNSYLVANIA	Yes Report expenses; Minimum amount specified	No	The Hospital & Health System Association of Pennsylvania Paula Bussard Sr. VP Policy & Regulatory Services (717) 561-5344 pbussard@haponline.org
RHODE ISLAND	Yes- relates to licensure for all hospitals in the state Report on expenses and process measures	No	Hospital Association of Rhode Island Amanda Barney VP Communications (401)946-7887 ext. 111 amandab@hari.org

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SOUTH CAROLINA	No	Yes Report expenses	South Carolina Hospital Association Rozalynn Goodwin Director Policy Research (803) 796-3080 rgoodwin@scha.org
SOUTH DAKOTA	No	No	South Dakota Association of Healthcare Organizations Gilbert Johnson Director Health Data Systems (605)361-2281 gilbert@sdaho.org
TENNESSEE	No	Yes Report expenses	Hospital Alliance of Tennessee LaDonna McDaniel-Merville Vice President (615) 254-1941 ladonna@hospitalalliancetn.com
TEXAS	Yes Report on expenses and process measures; Minimum amount specified	No	Texas Hospital Association Charles Bailey General Counsel (512) 465-1038 cbailey@tha.org Ernie Schmid Sr. Dir. Policy Analysis (512) 465-1557 eschmid@tha.org
UTAH	Yes-relates to property tax exemption only thru case law; Minimum amount specified	No	Utah Hospitals and Health System Association Jill Vicory Director Member & Community Affairs (801) 486-9915 jill@uha-utah.org
VERMONT*	No	No	Vermont Association of Hospitals and Health Systems Michael Del Trecco VP Finance (802) 223-3461 Michael@vahhs.org
VIRGINIA	Yes Report only charity care	Yes Report expenses	Virginia Hospital Association Betty Long Vice President (804) 965-1213 blong@vhha.com

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WASHINGTON	No	Yes Report expenses	Washington Hospital Association Jane Feldman, Ph.D. Director Analytical Services (206) 216-2505 janef@wsha.org
WEST VIRGINIA	Yes Report only charity care	No	West Virginia Hospital Association Mike Robbins VP Financial Policy (304) 353-9721 mrobbins@wvha.org
WISCONSIN	Yes Report only charity care	Yes Report expenses	Wisconsin Hospital Association Brian Potter VP Finance & Operations bpotter@waha.org Mandy Ayers Director Administration (608) 274-1820 mayers@waha.org Mary Kay Grasmick VP Communications mgrasmick@waha.org
WYOMING	No	No	Wyoming Hospital Association Dan Perdue President (307) 632-9344 dan@wyohospitals.com Steve Bahmer Vice President (307) 632-9344 steve@wyohospitals.com

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