

# GEORGIA

## Community Benefit Requirement

Georgia may require a nonprofit hospital to provide a specified amount of clinical health services to indigent patients as a condition of certificate of need approval.

## Minimum Community Benefit Requirement

Georgia law requires that one category of hospital—those granted a certificate of need as a “destination cancer hospital”—must provide uncompensated indigent or charity care for Georgia residents which meets or exceeds 3 percent of such hospital’s adjusted gross revenues.

A certificate of need is required for a “new institutional health service” which includes, among other things, the construction of a new health care facility; a capital expenditure in excess of \$2.5 million; purchase or lease of diagnostic or therapeutic equipment with a value in excess of \$1 million; an increase in bed capacity; and a conversion or upgrading of a general acute care hospital to a specialty hospital. [Ga. Code tit. 31, Chptr 6, art. 3, §31-6-40\(a\) \(2014\)](#). Any applicant for a certificate of need may be required to agree to provide a specified amount of clinical health services to indigent patients. Each facility granted a certificate of need as a “destination cancer hospital” is required to provide uncompensated indigent or charity care for Georgia residents which meets or exceeds 3 percent of the cancer hospital's adjusted gross revenues [Ga. Code tit. 31, Chptr 6, art. 3, §31-6-40.1\(c\) \(2014\)](#).

## Community Benefit Reporting Requirement

Georgia requires nonprofit hospitals to report charity care expenses.

Georgia law requires “health care providers” (including both nonprofit and for-profit hospitals) to annually report specified health care information, such as the hospital’s total gross revenues, bad debts, free care provided, and “charity care provided to indigent persons” (defined as those with annual incomes of no more than 125 percent of the federal poverty level). [Ga. Code, tit. 31, Chptr 7, art. 12, §31-7-280\(c\)](#).

Health care facilities requiring a certificate of need are required to submit an annual report that includes information regarding, among other things, bad debts, amount of free care provided, and the amount of charity care provided to indigent persons. [Ga. Code tit. 31, Chptr 6, art. 4 §31-6-70](#).

## Community Health Needs Assessment

Georgia does not require nonprofit hospitals to conduct community health needs assessments.



## Community Benefit Plan/Implementation Strategy

Georgia does not require nonprofit hospitals to develop community benefit plans or implementation strategies.

## Financial Assistance Policy

Georgia does not require nonprofit hospitals to adopt or implement financial assistance policies.

## Financial Assistance Policy Dissemination

Georgia does not require nonprofit hospitals to adopt, implement, or disseminate financial assistance policies.

## Limitations on Charges, Billing, and Collections

Georgia law does not limit nonprofit hospital charges, billing, or collection practices.

## Income Tax Exemption

Georgia law exempts nonprofit hospitals from state income tax.

Georgia law exempts from state income tax organizations that are exempt from federal income tax under Internal Revenue Code §§501(c), (d), (e). [Ga. Code tit. 48, Chptr 7, art. 2, §48-7-25\(a\)\(1\)](#).

## Property Tax Exemption

Georgia law exempts nonprofit hospital property from taxation.

Georgia law exempts from state property tax the property of nonprofit hospitals used exclusively in connection with their nonprofit operations. [Ga. Code tit. 48, Chptr 5, art. 2 §48-5-41\(a\)\(5\)\(A\)](#).

## Sales Tax Exemption

Georgia law exempts nonprofit hospitals from state sales and use taxes.

Georgia law exempts from state sales and use taxes sales of tangible personal property and services to nonprofit hospitals that are tax-exempt under the federal Internal Revenue Code and have received an exemption determination letter from the IRS. [Ga. Code tit. 48, Chptr 8, art 1, §48-8-3\(7\)](#).