

# LOUISIANA

## Community Benefit Requirement

Louisiana law does not expressly require private nonprofit hospitals to provide community benefits.

The ten state-owned charity hospitals of the [Louisiana State University \(LSU\) Health Care Services Division](#) are responsible for providing nonemergency care to medically indigent and uninsured patients. [La. Rev. Stat. Ann. § 46:6; 17:1519.4\(a\), \(B\)\(1\).](#)

## Minimum Community Benefit Requirement

Louisiana does not expressly require private nonprofit hospitals to provide community benefits.

## Community Benefit Reporting Requirement

Louisiana does not require nonprofit hospitals to report community benefits.

## Community Health Needs Assessment

Louisiana does not require private nonprofit hospitals to conduct community needs assessments.

The Community Advisory Committees of the ten state-supported charity hospitals of the LSU Health Care Services Division are required to assess their communities' unmet health needs through their Community Advisory Committees, which make recommendations on how the identified needs may be met. [La. Rev. Stat. Ann. § 17:1519.7\(E\).](#)

## Community Benefit Plan/Implementation Strategy

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

## Financial Assistance Policy

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



The ten state-supported charity hospitals of the LSU Health Care Services Division are solely responsible for providing nonemergency care to medically indigent and uninsured patients. [La. Rev. Stat. Ann. § 46:6; 17:1519.4\(a\), \(B\)\(1\).](#)

## Financial Assistance Policy Dissemination

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

## Limitations on Charges, Billing, and Collections

Louisiana limits specified collection practices of both nonprofit and for-profit hospitals.

Louisiana prohibits the seizure and sale of a person's homestead to satisfy debts arising from "catastrophic or terminal illness or injury." [La. Rev. Stat. Ann. § 20:1\(A\)\(2\).](#)

## Income Tax Exemption

Louisiana law exempts nonprofit hospitals from state income tax.

Louisiana exempts from state income tax the income of any organization that is exempt from federal income tax under Internal Revenue Code § 501. [La. Rev. Stat. Ann. § 47:287.501\(A\).](#)

## Property Tax Exemption

The Louisiana Constitution exempts from taxation the property of nonprofit corporations.

The Louisiana Constitution exempts from state taxation property owned by a nonprofit corporation organized and operated exclusively for charitable purposes. [La. Const. art 7, § 21\(B\)\(1\)\(a\)\(i\).](#) Medical equipment leased for a term exceeding five years to a nonprofit corporation that operates a small rural hospital may also be exempt from property tax if additional statutory requirements are met. [La. Const. art 7, § 21\(B\)\(1\)\(a\)\(ii\).](#)

## Sales Tax Exemption

Louisiana does not exempt nonprofit hospitals (except "free hospitals") from state sales tax.

Louisiana exempts free hospitals from sales tax. (A "free hospital" is one that "does not charge any patients for health care provided by the hospital.") The exclusion applies to sales of supplies, equipment, and services that are "reasonably necessary for the operation of free hospitals." [La. Rev. Stat. Ann. 47:301\(7\)\(e\), \(10\)\(p\), \(18\)\(c\), \(21\).](#)