



OHIO

Community Benefit Requirement

Ohio requires hospitals that participate in the Hospital Care Assurance Program to provide community benefits.

Although Ohio law does not otherwise expressly require nonprofit hospitals to provide community benefits, a hospital that elects to participate in Ohio's disproportionate share hospital program (called the Hospital Care Assurance Program) must provide "basic, medically necessary hospital level services" to Ohio residents whose income is below the federal poverty level and who are not eligible for Medicaid. [Ohio Admin. Code 5160-2-07.17](#).

Minimum Community Benefit Requirement

Ohio does not require nonprofit hospitals to provide a specified level of community benefits.

Community Benefit Reporting Requirement

Hospitals participating in the Hospital Care Assurance Program are required to collect and report to the Department of Medicaid information on the identity and number of people who receive free care. [Ohio Rev. Code, Ch. 5168.14\(c\)](#); [Ohio Admin. Code 5160-2-07.17\(F\)](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

Ohio does not require nonprofit hospitals to adopt and implement financial assistance policies.



Financial Assistance Policy Dissemination

Ohio requires nonprofit hospitals to disseminate financial assistance information as a condition of participation in the Hospital Care Assurance Program.

Hospitals that elect to participate in the Hospital Care Assurance Program must post notices in the admissions area, the business office, and the emergency room that specify the rights of persons with income at or below the federal poverty level to receive, without charge to the individual, basic, medically necessary hospital-level services at the hospital. [Ohio Admin. Code 5160-2-07.17\(D\)](#).

Limitations on Charges, Billing, and Collections

Ohio limits hospital collection practices.

Ohio law exempts a person's residence from execution, garnishment, attachment, or sale to satisfy a judgment for money owed for health care services or supplies provided to the person or his/her dependant. The law does not preclude or invalidate the creation of a judgment lien under these circumstances but delays its enforcement until the property is sold or otherwise transferred by the owner. [Ohio Rev. Code §2329.66\(A\)\(1\)\(a\)](#). Additionally, hospitals that participate in Ohio's disproportionate share hospital program (Hospital Care Assurance Program) may not bill individuals for services without meeting specified requirements, including the hospital's provision of an explanation that low-income individuals may be eligible for services without charge. [Ohio Admin. Code 5160-2-07.17\(C\)](#).

Income Tax Exemption

Ohio exempts nonprofit organizations from its commercial activity tax. [Ohio Rev. Code §5751.01\(E\)\(8\)](#).

Property Tax Exemption

Ohio law exempts property used exclusively for charitable purposes from property tax.

Ohio law exempts real and tangible personal property belonging to institutions that is used exclusively for charitable purposes. [Ohio Rev. Code §5709.12\(B\)](#); [Ohio Rev. Code §5709.121](#).

Sales Tax Exemption

Ohio law exempts nonprofit organizations from sales tax.

Ohio law exempts sales of tangible personal property or services to "organizations exempt from taxation under Section 501(c)(3) [of the Internal Revenue Code]." [Ohio Rev. Code. §5739.02\(B\)\(12\)](#).

