

WEST VIRGINIA

Community Benefit Requirement

West Virginia nonprofit hospitals must demonstrate that their property is used for charitable purposes in order to qualify for property tax exemption.

West Virginia exempts from taxation “property used for charitable purposes and not held or leased out for profit” and “property belonging to ... any hospital not held or leased out for profit.” [W. Va. Code §11-3-9\(a\)\(12\)](#) and [\(a\)\(17\)](#). Regulations establish that the primary factor in determining the charitable purpose of a hospital is the provision of charity care. [W. Va. Code R. §110-3-24](#). Additional factors include “[t]he provision of activities which promote the health of the community served by the hospital and/or decrease the burdens of state, county and municipal governments ...” [W. Va. Code R. §§ 110-3-24.2](#). Charity care is uncompensated care provided to “indigent and medically indigent people” as part of a written mission or charity care policy. [West Virginia Health Care Authority, 2013 Annual Report](#).

Minimum Community Benefit Requirement

West Virginia law does not specify a minimum level of community benefits that nonprofit hospitals must provide.

As a condition of property tax exemption, nonprofit hospital property must be used for a charitable purpose. A hospital may demonstrate charitable use of its property by providing charity care “in a volume and frequency determined by the hospital board of trustees, as articulated in the charity care plan ...” [W. Va. Code R. §§ 110-3-24.2.1](#).

Community Benefit Reporting Requirement

West Virginia nonprofit hospitals must report charity care discharge data to the state Health Care Authority.

West Virginia requires hospitals to report data extracted from billing systems with respect to all hospital inpatient stays, regardless of the expected source of payment, expressly including “charity discharges.” [West Virginia HealthCare Authority, Data Collection Policies and Procedures](#), p.1.

Community Health Needs Assessment

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



Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

West Virginia nonprofit hospitals that rely on the provision of charity care to establish their property's "charitable use" and qualification for property tax exemption must develop a charity care plan.

A hospital's charity care plan must be reviewed by its Boards of Trustees at least every two years. [W. Va. Code R. §§110-3-24.9.3 - 110-3-24.9 .8.5.](#)

Financial Assistance Policy Dissemination

West Virginia nonprofit hospitals that rely on the provision of charity care to establish their property's "charitable use" and qualification for property tax exemption must disseminate their financial assistance policies.

West Virginia requires that such hospitals post in the emergency and admitting areas a notice containing a statement of the existence of their obligation to provide free and below-cost care and of the criteria and mechanism for receiving such care. Written notices must also be provided to each person admitted or treated who does not demonstrate payment coverage under governmental programs or private insurance. [W. Va. Code R. §110-3-24.9.4.5.](#)

Limitations on Charges, Billing, and Collections

West Virginia does not limit nonprofit hospital charges, billing, or collection practices.

Income Tax Exemption

West Virginia law exempts nonprofit hospitals from state income tax.

West Virginia law exempts from state income tax corporations that are exempt from federal income tax. [W. Va. Code §11-24-5\(a\).](#)

Property Tax Exemption

West Virginia law exempts from state property tax real and personal property that is used for a "charitable purpose."

West Virginia exempts from taxation "property used for charitable purposes and not held or leased out for profit" and "property belonging to ... any hospital not held or leased out for profit." [W. Va. Code §11-](#)



[3-9\(a\)\(12\)](#) and [\(a\)\(17\)](#). Regulations establish that the requisite charitable uses include charity care and “the provision of activities which promote the health of the community served by the hospital and/or decrease the burdens of state, county and municipal governments ...” [W. Va. Code R. §§ 110-3-24.2](#). Charity care is uncompensated care provided to “indigent and medically indigent people” as part of a written mission or charity care policy. [West Virginia Health Care Authority, 2013 Annual Report](#).

Sales Tax Exemption

West Virginia law does not generally exempt nonprofit organizations from sales tax. [W. Va. Code §11-15-9\(a\)\(6\)](#).

