

# ALASKA

## Community Benefit Requirement

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

## Minimum Community Benefit Requirement

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

## Community Benefit Reporting Requirement

Alaska does not require nonprofit hospitals to report community benefits.

## Community Health Needs Assessment

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

## Community Benefit Plan/Implementation Strategy

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

## Financial Assistance Policy

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

## Financial Assistance Policy Dissemination

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

## Limitations on Charges, Billing, and Collections

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



Alaska law includes no general limitation of hospital charges, billing, or collection practices. However, provider reimbursement under Alaska’s Catastrophic Illness Assistance program (which offers limited financial relief from unpaid medical bills resulting from the catastrophic illness of persons ineligible for Medicaid) is conditioned on the availability of a payment program allowing patients at least three years to repay any remaining balance in full. [Alaska Stat. §47.08.070](#).

## Income Tax Exemption

Alaska law exempts nonprofit hospitals from state income tax.

Alaska’s revenue laws expressly incorporate by reference 26 U.S.C. §§1 -1399 of the Internal Revenue Code, thereby exempting from state corporate income tax organizations that are exempt from federal income tax. [Alaska Stat. §43.20.021\(a\)](#).

## Property Tax Exemption

Alaska law exempts from taxation property used “exclusively for ... hospital ... purposes.” [Alaska Stat. §29.45.030\(a\)\(3\)](#).

## Sales Tax Exemption

Alaska has no statewide sales and use tax.

