

# ARKANSAS

## Community Benefit Requirement

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

## Minimum Community Benefit Requirement

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

## Community Benefit Reporting Requirement

Arkansas does not require nonprofit hospitals to report community benefits.

## Community Health Needs Assessment

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

## Community Benefit Plan/Implementation Strategy

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

## Financial Assistance Policy

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

## Financial Assistance Policy Dissemination

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

## Limitations on Charges, Billing, and Collections

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



## Income Tax Exemption

Arkansas law exempts nonprofit hospitals from state income tax.

Arkansas law exempts from state income tax corporations organized and operated exclusively for charitable purposes. [Ark. Code §26-51-303\(a\)\(9\)](#).

## Property Tax Exemption

The Arkansas constitution exempts from taxation “buildings and grounds and materials used exclusively for public charity.” [Ark. Const. art. 16, § 5](#).

A property tax statute similarly exempts real property owned by “institutions of purely public charity” and used for nonprofit purposes. [Ark. Code §26-3-301\(7\)](#).

## Sales Tax Exemption

Arkansas law exempts nonprofit hospitals from state gross receipts tax.

Except for “the sale of materials used in the original construction or repair or further extension of the hospital,” Arkansas law exempts from state gross receipts tax the gross receipts or proceeds derived from the sales of tangible personal property or services to any hospital operated for charitable and nonprofit purposes. [Ark. Code §26-52-401\(21\)\(A\)](#).

