

DELAWARE

Community Benefit Requirement

Delaware may require hospitals to provide charity care as a condition of certificate of public review approval.

As a condition of Certificate of Public Review approval, Delaware requires all health care facilities to “perform and accept charity care ... to the extent required by the [Delaware Health Resources] Board.” A certificate of public review is required to 1) construct or develop a health care facility or acquire a nonprofit health care facility, 2) spend more than \$5.8 million on behalf of a health care facility, 3) increase bed capacity by more than 10 beds, or by more than 10 percent of existing beds within a two-year period, or 4) acquire major medical equipment. [Del. Code Ann. Tit. 16 §§9311, 9301, 9304.](#)

Delaware law authorizes the Delaware Health Resources Board to determine the charity care requirements for health care facilities that receive a Certificate of Public Review. [Del. Code Ann. Tit. 16 §9311.](#)

Minimum Community Benefit Requirement

Delaware law does not require nonprofit hospitals to provide a specified minimum level of community benefits.

Community Benefit Reporting Requirement

Delaware does not expressly require nonprofit hospitals to report community benefits.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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



Financial Assistance Policy

Delaware hospitals seeking Certificate of Public Review approval may be required to perform and accept charity care to the extent required by the Delaware Health Resources Board. [Del. Code Ann. Tit. 16 §9311.](#)

Financial Assistance Policy Dissemination

Except in connection with Certificate of Public Review processes, Delaware does not require nonprofit hospitals to adopt or implement financial assistance policies.

Limitations on Charges, Billing, and Collections

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

Income Tax Exemption

Delaware law exempts nonprofit hospitals from state income tax.

Delaware exempts from state income tax a corporation organized for charitable purposes if no part of its net earnings inures to the benefit of any private stockholder or individual. [Del. Code Ann. Tit. 30, §1902\(b\)\(2\).](#)

Property Tax Exemption

Delaware law exempts from county and municipal taxation property held by certain corporations created for charitable purposes (including nonprofit hospitals).

The exemption applies to “corporations created for charitable purposes and not held by way of investment that are in existence on July 14, 1988.” [Del. Code Ann. Tit. 9, §8105.](#)

Sales Tax Exemption

Delaware does not have a sales tax.