

FLORIDA

Community Benefit Requirement

Florida law requires nonprofit hospitals to provide community benefits.

Florida law requires that nonprofit hospitals provide charity care and participate in the state's Medicaid program. [Fla. Stat. §617.2002\(2\)](#).

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Florida does not require nonprofit hospitals to report community benefits.

However, Florida's Agency for Health Care Administration takes into account a Certificate of Need (CON) applicant's previous and proposed provision of services to Medicaid patients and the medically indigent when reviewing CON applications. [Fla. Stat. §408.035\(1\)\(i\)](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

Florida law requires each licensed facility that has a financial assistance policy to make it available to the public.



Each licensed facility shall make available to the public on its website information to prospective patients on the facility's financial assistance policy, including the application process, payment plans, and discounts, and the facility's charity care policy and collection procedures. [Fla. Stat. §395.301\(1\)\(a\)\(1\)](#).

Limitations on Charges, Billing, and Collections

Florida law limits hospital billing practices.

Florida law requires hospitals to provide in writing a good faith estimate of reasonable anticipated charges for the patient's treatment upon request and before providing any nonemergency medical services. [Fla. Stat. §395.301\(1\)\(b\)\(1\)](#). The estimate should include information regarding the hospital's financial assistance policy ([Fla. Stat. §395.301\(1\)\(b\)\(2\)](#)), as well as a notification that the patient may be billed separately by other health care providers for services performed in the hospital ([Fla. Stat. §395.301\(1\)\(b\)\(5\)](#)). Hospitals must inform the public that estimates are available upon request. [Fla. Stat. §395.301\(1\)\(b\)\(5\)](#).

Upon request and after the patient's discharge, the hospital must provide an itemized statement or bill detailing in plain language the specific nature of the expenses incurred by the patient. The initial bill should be provided within seven days after the patient's discharge or request, whichever is later. The bill must identify each item as paid, pending payment by a third party, or pending payment by the patient, and must include the amount due if applicable. [Fla. Stat. §395.301\(1\)\(d\)\(1\)](#).

Income Tax Exemption

Florida law exempts nonprofit hospitals from state income tax.

Florida law exempts from state income tax nonprofit organizations that are exempt from federal income tax. [Fla. Stat. §220.13\(2\)\(h\)](#).

Property Tax Exemption

Florida exempts nonprofit hospital property from taxation.

Florida law exempts from taxation the property of nonprofit hospitals that are exempt from federal income tax under Internal Revenue Code §501(c)(3). [Fla. Stat. §196.197](#).

Sales Tax Exemption

Florida law exempts nonprofit hospitals from state sales and use taxes.

Florida law exempts from state sales and use tax sales and leases to organizations that are exempt from federal income tax under Internal Revenue Code §501(c)(3) "when such leases or purchases are used in carrying on their customary nonprofit activities." [Fla. Stat. §212.08\(7\)\(p\)](#).