

# IDAHO

## Community Benefit Requirement

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

## Minimum Community Benefit Requirement

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

## Community Benefit Reporting Requirement

Idaho requires nonprofit hospitals with at least 150 beds to report community benefits.

Idaho law requires that each nonprofit hospital with at least 150 beds file a community benefit report annually. The report must itemize the hospital's costs during the previous year for several categories of expenses, including charity care and "under-reimbursed care covered through government programs." [Idaho Code §63-602D\(7\)](#). In addition, the Board of Idaho's Catastrophic Health Care Costs Program may require that each hospital submit an annual report that includes a copy of its federal information return (IRS Form 990) or comparable information, and "the cost of charges where charitable care was provided." [Idaho Code §31-3503A\(4\)\(b\)\(i\) and \(ii\)](#).

## Community Health Needs Assessment

Idaho law requires nonprofit hospitals with at least 150 beds to conduct community needs assessments.

Idaho nonprofit hospitals with at least 150 patient beds must file an annual community benefit report indicating, among other things, the process used to determine general community needs that coincide with the hospital's mission. [Idaho Code §63-602D\(7\)](#).

## Community Benefit Plan/Implementation Strategy

Idaho does not require nonprofit hospitals to submit implementation strategies or community benefit plans.

## Financial Assistance Policy

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



## Financial Assistance Policy Dissemination

Idaho does not require nonprofit hospitals to adopt, implement, or disseminate financial assistance policies.

## Limitations on Charges, Billing, and Collections

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

## Income Tax Exemption

Idaho law exempts nonprofit hospitals from state income tax.

Idaho law exempts from state income tax organizations that are exempt from federal income tax under Internal Revenue Code §501. [Idaho Code §63-3025B](#).

## Property Tax Exemption

Idaho law exempts from taxation property owned by nonprofit hospitals.

The real and personal property owned by a federally tax-exempt nonprofit hospital is exempt from Idaho property tax. Also exempt is personal property leased by a federally tax-exempt nonprofit hospital. [Idaho Code §§ 63-602D \(2\) and D\(4\)\(b\)](#). Nonprofit federally tax-exempt hospital corporations that operate hospitals with more than 150 patient beds must submit an annual community benefit report to the state Board of Equalization.

## Sales Tax Exemption

Idaho exempts nonprofit hospitals from state sales taxes.

Idaho law exempts purchases by or to nonprofit hospitals from state sales tax. [Idaho Code §63-3622O\(1\)\(a\)](#).

