

KANSAS

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Kansas does not require nonprofit hospitals to report community benefits.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

Kansas limits nonprofit hospital collection practices.

If a person's or a family member's illness prevented the person from working for over two weeks, a court may not order the garnishment of that person's wages to repay a medical debt until two months after his or her recovery from the illness. [Kan. Stat. Ann. §60-2310\(c\)](#) (2012). Other restrictions limit the



percentage of an individual's wages that may be subjected to garnishment, and generally preclude a creditor from issuing more than one garnishment against the earnings of the same judgment debtor during any 30-day period. [Kan. Stat. Ann. §60-2310\(b\)](#) (2012).

Income Tax Exemption

Kansas exempts nonprofit hospitals from state income tax.

Kansas law exempts from state income tax the income of organizations that are exempt from federal income tax. [Kan. Stat. Ann. §79-32,113\(a\)](#).

Property Tax Exemption

Kansas law exempts from taxation property owned by nonprofit hospitals under specified circumstances.

Kansas exempts from state property tax all real property and all tangible personal property "actually and regularly used exclusively for hospital purposes by a hospital." [Kan. Stat. Ann. §79-201\(b\)](#).

Sales Tax Exemption

Kansas law exempts nonprofit hospitals from state sales tax.

The sales of tangible personal property and services purchased by a public or private nonprofit hospital for its exclusive use are exempt from Kansas sales tax. [Kan. Stat. Ann. §79-3606\(b\)](#).

