

MAINE

Community Benefit Requirement

Maine requires both nonprofit and for-profit hospitals to provide free care to Maine residents with income up to 150 percent of the federal poverty level.

The Maine Department of Health and Human Services (MHHS) requires that each hospital adopt and implement a free care policy ensuring that free medically necessary services are provided to Maine residents with income up to 150 percent of the federal poverty level. [10-144-150 Me. Code R. §§1.01-1.02; Me. Rev. Stat. Ann. tit. 22, §401-1716.](#)

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Maine requires nonprofit and for-profit hospitals to report free care provided.

Maine hospitals must file with MHHS annual reports quantifying free care provided to individuals with income of less than 150 percent of the federal poverty level, free care provided beyond that required by state regulations, and patients who received free care. [10-144-150 Me. Code R. §1.08.](#) Each hospital must also file and maintain with MHHS a current copy of its free care policy and a current copy of its posted notice of free care. [10-144-15-Me. Code R. §1.09.](#)

Community Health Needs Assessment

Maine does not require nonprofit hospitals to perform community health needs assessments.

Community Benefit Plan/Implementation Strategy

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



Financial Assistance Policy

Maine requires nonprofit and for-profit hospitals to adopt and implement a free care policy ensuring that free medically necessary services are provided to Maine residents with income up to 150 percent of the federal poverty level. [10-144-150 Me. Code R. §§1.01-1.02\(c\)](#) (2007); [Me. Rev. Stat. Ann. tit. 22, §401-1716](#).

Financial Assistance Policy Dissemination

Maine requires nonprofit and for-profit hospitals to post and provide to patients information about the availability of free care.

Maine requires that hospitals post notices that include specified information about the availability of free care in admitting areas, waiting rooms, business offices, and outpatient reception areas. [10-144-150 Code Me. R. §1.04](#). Hospitals must also provide patients with individual written notice of the availability of free care upon admission, before discharge, or accompanying the patient's bill. [10-144-150 Code Me. R. §1.04](#). Effective 2014, a hospital is required to provide information regarding its charity care policy to any uninsured patient who requests an estimate of the cost of a medical service. [Me. Rev. Stat. Ann. tit. 22, §401-1718-C](#).

Limitations on Charges, Billing, and Collections

Maine law limits nonprofit hospital billing and collection practices.

Maine law requires hospitals and other health care providers to notify consumers of the availability of any payment arrangements offered. In addition, a payment arrangement offered by a hospital must provide a consumer with the ability to “reasonably rehabilitate, cure, or remedy” the default status of a medical debt under terms established by the hospital. These must include (but are not limited to) the option to pay in full or make six consecutive and timely monthly payments. [Me. Rev. Stat. tit. 9-A, §5-116-A](#).

Income Tax Exemption

Maine law exempts non-profit hospitals from state income tax.

Maine law exempts from state income tax organizations that are exempt from federal income tax under Internal Revenue Code §501(c). [Me. Rev. Stat. tit. 36, §801-5102\(6\),\(8\)](#).

Property Tax Exemption

Maine law exempts the property of charitable institutions from state property tax.

Maine law generally exempts from state property tax the real and personal property “owned and occupied or used solely for their own purposes” by charitable institutions. [Me. Rev. Stat. tit. 36, §105-](#)



[652\(1\)\(A\)](#). Maine also exempts from state property tax personal and real property “leased by and occupied or used solely for its own purposes” by an organization that is exempt from taxation under Internal Revenue Code §501 and is licensed as a charitable hospital, health maintenance organization, or blood bank. However, for tax years beginning on or after April 1, 2012, this exemption will no longer apply to real property. [Me. Rev. Stat. tit. 36, §105-652\(1\)\(K\)](#).

Sales Tax Exemption

Maine law exempts nonprofit hospitals from state sales and use tax.

Maine law exempts from state sales and use tax sales of property or services to incorporated hospitals for use in connection with their charitable purposes. [Me. Rev. Stat. tit. 36, §211-1760\(16\)\(a\)](#); [Me. Rev. Stat. tit. 36, §211-1760-C](#).

