## Community Benefit Requirement

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

### Minimum Community Benefit Requirement

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

### Community Benefit Reporting Requirement

Michigan does not require nonprofit hospitals to report community benefits.

### Community Health Needs Assessment

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

### Community Benefit Plan/Implementation Strategy

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

### Financial Assistance Policy

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

### Financial Assistance Policy Dissemination

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

### Limitations on Charges, Billing, and Collections

Michigan law does not limit nonprofit hospital charges, billing, or collection practices.
**Income Tax Exemption**

Michigan law exempts nonprofit hospitals from state income tax.


**Property Tax Exemption**

Michigan law exempts from taxation the real and personal property of nonprofit charitable institutions.

Michigan exempts from taxation the real and personal property owned by a nonprofit charitable institution used solely for purposes for which the nonprofit charitable institution was incorporated. *Mich. Comp. Laws §211.70(1).*

**Sales Tax Exemption**

Michigan law exempts nonprofit hospitals from state sales tax.

Michigan law exempts from taxation sales to nonprofit hospitals of tangible personal property that is not for resale. *Mich. Comp. Laws §205.54a(1)(a).*