



MICHIGAN

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.

Michigan law exempts from state income tax persons exempt from federal income tax. [Mich. Comp. Laws §206.625\(1\)\(b\)](#).

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\(1\)\(a\)](#).