

MISSISSIPPI

Community Benefit Requirement

Mississippi requires nonprofit hospitals to provide community benefits as a condition of property tax exemption and a component of Certificate of Need (CON) applications.

Under current law, Mississippi requires nonprofit hospitals to maintain “one or more charity wards that are for charity patients” as a condition of property tax exemption. [Miss. Code Ann. §27-31-1\(f\)](#).

In addition, the Mississippi Department of Health will disapprove a CON unless the applicant provides (or confirms that it will provide) a reasonable amount of indigent care and has admission policies that do not deny indigent patients access to care. [CON Review Manual, Ch. 1, §100.01](#). A “reasonable amount” of indigent care is comparable to the amount of such care offered by other providers of the requested service within the same, or proximate, geographic area. [CON Review Manual, Ch. 1, §100.01](#).

Minimum Community Benefit Requirement

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

However, as a condition of property tax exemption, a nonprofit hospital must maintain a “charity ward.” In addition, a CON applicant must provide or confirm that it will provide a “reasonable amount” of indigent care. [Miss. Code Ann. §27-31-1\(f\)](#); [CON Review Manual, Ch. 1, §100.01](#).

Community Benefit Reporting Requirement

Mississippi requires community benefit reporting as a condition of CON approval.

A CON application must contain a commitment to record and maintain information about charity care and care to the medically indigent and Medicaid populations, such as patient utilization, costs and charges, and geodemographic data. [CON Review Manual, Ch. 8, §100.01, pp. 65-66](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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



Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

Mississippi law limits the amounts nonprofit and for-profit hospitals may charge patients, and limits hospital billing and collection practices.

Mississippi generally prohibits both nonprofit and for-profit hospitals from “charging, accepting, or retaining any additional payment” for hospital services from an indigent patient unless it appears that the patient’s qualification or admission as “indigent” was erroneous. [Miss. Code Ann. §41-7-35](#).

Income Tax Exemption

Mississippi law exempts charitable institutions from state income tax. [Miss. Code Ann. §27-7-29\(a\)\(3\)](#).

Property Tax Exemption

Mississippi law exempts from taxation the property of nonprofit hospitals that maintain “one or more charity wards.” [Miss. Code Ann. §27-31-1\(f\)](#).

Sales Tax Exemption

Mississippi law exempts nonprofit hospitals from state sales tax.

Mississippi law exempts from state sales tax the sales of tangible personal property to nonprofit hospitals. [Miss. Code Ann. §27-65-111\(a\)](#).