

MONTANA

Community Benefit Requirement

Montana requires nonprofit hospitals to provide charity care.

Montana requires hospitals to have 1) a charity care policy “consistent with industry standards applicable to the area the facility serves and the tax status of the hospital” and 2) a written policy prohibiting discrimination based on a patient’s ability to pay. The statute also prohibits the transfer of a patient to another health care facility based on the patient’s ability to pay for care. Regardless of its tax status, a specialty hospital must have a written charity care policy that is consistent with industry standards for nonprofit hospitals. [Mont. Code Ann. §50-5-121 \(2009\)](#).

Minimum Community Benefit Requirement

Montana does not specify a minimum level of community benefits that a nonprofit hospital must provide.

Community Benefit Reporting Requirement

Montana requires hospitals to report community benefits they provide.

Montana requires both nonprofit and for-profit hospitals to file annual financial reports that reflect, among other things, expenses associated with charity care and with services provided to Medicaid and Medicare patients. [Mont. Admin. R. 37.106.138](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

Montana requires nonprofit hospitals to adopt and implement financial assistance policies.



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Financial Assistance Policy Dissemination

Montana does not require nonprofit hospitals to disseminate their financial assistance policies.

Limitations on Charges, Billing, and Collections

Montana law does not limit nonprofit hospital charges, billing, or collection practices.

Income Tax Exemption

Montana law exempts charitable organizations from state income tax.

Income received by “any corporation or association organized and operated exclusively for ... charitable ... purposes, no part of the net income of which inures to the benefit of any private stockholder or individual,” is exempt from taxation. [Mont. Code Ann. §15-31-102\(d\)](#).

Property Tax Exemption

Montana law exempts from taxation the property of nonprofit hospitals.

Montana exempts from taxation property used exclusively for licensed nonprofit hospitals and other nonprofit health care facilities. [Mont. Code Ann. §15-6-201\(1\)\(g\)](#); [Mont. Code Ann. §50-5-101\(39\)](#).

Sales Tax Exemption

Montana does not have a general sales tax. [Montana Department of Revenue](#).

