

# NORTH DAKOTA

## Community Benefit Requirement

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

## Minimum Community Benefit Requirement

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

## Community Benefit Reporting Requirement

North Dakota does not require nonprofit hospitals to report community benefits.

## Community Health Needs Assessment

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

## Community Benefit Plan/Implementation Strategy

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

## Financial Assistance Policy

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

## Financial Assistance Policy Dissemination

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



## Limitations on Charges, Billing, and Collections

North Dakota law limits late payment charges by both nonprofit and for-profit hospitals.

North Dakota law prohibits medical service providers from charging, receiving, or collecting a late payment charge on medical expenses incurred until 90 days after the services are rendered. [N.D. Cent. Code §13-01-14.1\(2\)](#). Hospitals may not assess a finance charge or rate of interest that exceeds 1 percent per month, or 25 dollars per month. [N.D. Cent. Code §13-01-14.1\(5\)](#).

## Income Tax Exemption

North Dakota law exempts nonprofit hospitals from state income tax.

North Dakota exempts from state income tax organizations that are exempt from federal income tax. [N.D. Cent. Code §57-38-09](#).

## Property Tax Exemption

North Dakota law exempts from taxation the real property of nonprofit hospitals used for charitable purposes.

North Dakota law exempts from taxation the land and buildings belonging to “institutions of public charity” and used “wholly or in part for public charity.” [N.D. Cent. Code §57-02-08\(8\)](#).

## Sales Tax Exemption

North Dakota generally exempts sales to hospitals from state sales and use taxes.

The gross receipts of sales made to hospitals for the use or benefit of patients are exempt from North Dakota sales and use tax. [N.D. Cent. Code §57-39.2-04\(24\)](#). The state also exempts from use tax medical equipment purchased as tangible personal property by a hospital when that property is subsequently installed by a contractor into the hospital facility. [N.D. Cent. Code 57-40.2-03.3\(3\)](#).

