

NEBRASKA

Community Benefit Requirement

Nebraska does not expressly require nonprofit hospitals to provide community benefits.

Minimum Community Benefit Requirement

Nebraska does not expressly require nonprofit hospitals to provide community benefits.

Community Benefit Reporting Requirement

Nebraska does not require nonprofit hospitals to report community benefits.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

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



Income Tax Exemption

Nebraska exempts nonprofit hospitals from state income tax.

Nebraska exempts from state income tax entities that are exempt from federal income tax. [Neb. Rev. Stat. §77-2714](#).

Property Tax Exemption

Nebraska exempts from taxation property owned by a nonprofit hospital and used exclusively for charitable purposes.

Nebraska exempts from taxation property owned by charitable organizations unless the property is used for the financial gain of the owner or user, or by an organization that discriminates on the basis of race, color, or national origin in its membership or employment practices. [Neb. Rev. Stat. §77-202\(d\)](#).

Sales Tax Exemption

Nebraska exempts nonprofit hospitals from sales and use taxes.

Nebraska exempts from sales and use taxes nonprofit hospitals that have received a certificate of exemption approved by the Tax Commissioner. [Neb. Rev. Stat. §§77-2704.12\(1\)\(e\); 77-2704.12\(2\)](#).

