

OKLAHOMA

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Oklahoma does not require nonprofit hospitals to report community benefits.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

Oklahoma law requires all hospitals to establish a discounted care program that provides medically necessary services at a reduced rate to qualified self-pay patients.

Discounted medically necessary care must be made available to individuals with household income below 300 percent of the federal poverty level who are ineligible for and not enrolled in a public or private insurance plan that provides hospital coverage. The minimum required hospital discount must be such that the hospital charge after discount is not more than the greater of the Medicare rate for the service or the hospital's cost of providing the service. [Okla. Stat. tit. 63 §1-723.2](#).

Financial Assistance Policy Dissemination

Oklahoma does not require hospitals to disseminate financial assistance policies.



Limitations on Charges, Billing, and Collections

Oklahoma limits nonprofit hospital charges.

Hospitals may charge patients who qualify for financial assistance no more than the greater of the amount Medicare would pay for the same services or the hospital's cost of providing the services. A hospital's disregard of this limitation may be raised as a defense to a collection action initiated by the hospital against a patient for medical debt. [Okla. Stat. tit. 63 §1-723.2](#).

Income Tax Exemption

Oklahoma law exempts nonprofit hospitals from state income tax.

Oklahoma law exempts from state income tax organizations that are exempt from federal income tax. [Okla. Stat. tit. 68 §2359](#).

Property Tax Exemption

Oklahoma law exempts nonprofit hospitals from state property tax.

Oklahoma law exempts from taxation property of nonprofit and charitable hospitals that are used "directly, solely, and exclusively" within Oklahoma for charitable purposes, with no part of its income inuring to private benefit. In addition, the hospital's facilities must be open to the public without discrimination as to race, color, or creed and regardless of ability to pay. [Okla.Stat. tit. 68 §2887\(10\)](#).

Sales Tax Exemption

Oklahoma does not exempt nonprofit hospitals from sales tax.

