



OREGON

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Oregon requires that all hospitals report community benefits.

Oregon law requires all hospitals to annually submit, within 90 days of filing their Medicare cost reports, a community benefit report to the Office for Oregon Health Policy and Research. [Or. Rev. Stat. §442.205\(2\)](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

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



Income Tax Exemption

Oregon law exempts nonprofit hospitals from state income tax.

Oregon law exempts from state income tax organizations that are exempt from federal income tax pursuant to Internal Revenue Code §501(c). [Or. Rev. Stat. § 317.080](#).

Property Tax Exemption

Oregon law exempts property owned by charitable institutions from state property tax.

Oregon law exempts from state property tax real property owned by charitable institutions that is “actually and exclusively occupied or used” in their charitable work. [Or. Rev.Stat. §307.130\(2\)\(a\)](#).

Sales Tax Exemption

Oregon does not levy a sales tax.

