

SOUTH DAKOTA

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

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

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

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



Income Tax Exemption

South Dakota does not have a state income tax.

Property Tax Exemption

South Dakota exempts the property of nonprofit hospitals from state property tax.

South Dakota's property tax law includes an exemption applicable to property owned by a licensed health care facility that is exempt from federal taxation under Internal Revenue Code §501(c)(3), provided the property is used primarily for health care and health care-related purposes and, in addition, admits "all persons for treatment consistent with the facility's ability to provide health care services required by the patient until the facility is filled to its ordinary capacity." [S.D. Codified Laws §10-4-9.3](#).

Sales Tax Exemption

South Dakota law exempts nonprofit charitable hospitals from sales tax.

South Dakota law exempts sales of tangible personal property and services to and for use by nonprofit charitable hospitals from state sales tax. [S.D. Codified Laws §10-45-14](#).

