



WISCONSIN

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Wisconsin requires nonprofit and for-profit hospitals to report charity care.

Each Wisconsin hospital must annually submit a fiscal survey reporting the number of patients to whom it provided “uncompensated health care services” during the prior year and the total accrued charges for those services. The report must include a breakdown of charity care and bad debt expenses. [Wis. Admin. Code \[DHS\] §120.12\(2\)\(b\)\(2\)](#).

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

However, each Wisconsin hospital must submit an annual uncompensated health care service plan that projects the number of patients to whom the hospital expects to provide uncompensated health care services in the upcoming year and the expected charges for those services. [Wis. Stat. §153.20\(2\)](#).

Financial Assistance Policy

Wisconsin requires nonprofit and for-profit hospitals to submit their financial assistance policies to the state Department of Health and Family Services.



Wisconsin requires that each hospital's annual uncompensated health care service plan indicate how the hospital notifies the public about the availability of charity care and must describe the procedure for obtaining such care. [Wis. Admin. Code \[DHS\] §120.12\(1\)\(a\)\(3\)](#). In 2007, The Wisconsin Hospital Association issued the voluntary, nonbinding, [Billing and Collection Guidelines for Wisconsin Hospitals](#), which also addresses financial assistance.

Financial Assistance Policy Dissemination

Wisconsin law implicitly requires nonprofit and for-profit hospitals to inform the public about their financial assistance policies.

Wisconsin hospitals must annually submit an uncompensated health care service plan that includes an indication of how it informs the public "about charity care available at that hospital and a description of the procedure for obtaining the care." [Wis. Admin. Code \[DHS\] §120.12\(1\)\(a\)\(3\)](#).

Limitations on Charges, Billing, and Collections

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

In 2007, The Wisconsin Hospital Association issued the voluntary, nonbinding, [Billing and Collection Guidelines for Wisconsin Hospitals](#).

Income Tax Exemption

Wisconsin law exempts nonprofit corporations from state income tax.

Wisconsin law exempts from taxation "income ... of all religious, scientific, educational, benevolent, or other corporations or associations of individuals not organized or conducted for pecuniary profit." [Wis. Stat. §71.26\(1\)\(a\)](#).

Property Tax Exemption

Wisconsin law exempts nonprofit hospitals from property tax.

Wisconsin exempts from property tax real property owned and used, and personal property used exclusively for, the charitable purposes of any [nonprofit] hospital of 10 beds or more. [Wis. Stat. §70.11\(4m\)](#).

Sales Tax Exemption

Wisconsin exempts nonprofit charitable organizations from state sales and use tax.

Wisconsin law exempts from state sales and use tax corporations organized and operated exclusively for religious, charitable, scientific, or educational purposes. [Wis. Stat. §77.54\(9a\)\(f\)](#).