

# NEW HAMPSHIRE

## Community Benefit Requirement

New Hampshire requires nonprofit hospitals to provide community benefits if the total value of their fund balances exceeds \$100,000.

New Hampshire's community benefit law applies to "health care charitable trusts" (a term that includes nonprofit hospitals) that have total fund balances of over \$100,000. [N.H. Rev. Stat. Ann. Tit. I, §§ 7:32-d—l \(2000\)](#). A hospital may seek a waiver of community benefit requirements when "compliance would be a financial or administrative burden," based on criteria established and administered by the Director of Charitable Trusts. [N.H. Rev. Stat. Ann. Tit. I, §§ 7:32-j \(2001\)](#); [Office of the Attorney General, Community Benefits Plan -Criteria for Exemption Pursuant to RSA 7:32-j](#).

In addition to the general community benefit requirements of [N.H. Rev. Stat. Ann. Tit. I, §§ 7:32-d—l \(2000\)](#), additional community benefit requirements are included in the standards for review of the Certificate of Need (CON) applications of nonprofit hospitals and other health care charitable trusts that propose new institutional health services. These include the provision of free care to uninsured patients with household income at or below 150 percent of the federal poverty level (FPL), subject to a "reasonable and nominal" (not over \$100) copayment by the patient. In cases of patient hardship, a hospital must waive any required copayment. [N.H. Rev. Stat. Ann. Titl. XI, §151-C](#); [N.H. Code Admin. R. He-Hea 303.04\(d\)](#). A CON application must indicate the degree to which the proposed project will be accessible to persons who are "medically underserved," including persons with disabilities and those with low income. [N.H. Rev. Stat. Ann. Tit. XI §151-C:7\(III\)](#); [N.H. Code Admin. R. He-Hea 304.05\(v\)](#). Effective June 30, 2016, the CON statutes will be repealed. [N.H. Rev. Stat. Ann. Titl. XI, §151-C \(2013\)](#).

## Minimum Community Benefit Requirement

New Hampshire does not specify a minimum level of community benefits that nonprofit hospitals must provide.

## Community Benefit Reporting Requirement

New Hampshire requires that nonprofit hospitals and other health care charitable trusts report community benefits provided during the previous year as part of community benefit plans filed with the Director of Charitable Trusts.

The plan must include: 1) information about community benefit activities the hospital undertook during the preceding fiscal year; 2) the results, outcomes, and unreimbursed costs of these activities; 3) a description of how the hospital solicited community input; 4) identification of the community groups, members of the public, and local government officials that were consulted in connection with the plan's development; and 5) an evaluation of the plan's effectiveness. [N.H. Rev. Stat. Ann. Tit. I, §§7:32-e](#)



(2000). The state uses a “data-driven” Community Benefits Reporting Form that contains a three-page “List of Potential Community Needs.” Included in the list are the following social and economic factors: poverty, unemployment, homelessness, economic development, educational attainment, high school completion, housing adequacy, vandalism/crime, air quality, and water quality ([New Hampshire Office of the Attorney General, 2009](#)).

## Community Health Needs Assessment

New Hampshire requires nonprofit hospitals and other health care charitable trusts to conduct community needs assessments and to update them at least every five years. [N.H. Rev. Stat. Ann. Tit. I, §7:32-f](#).

To assist in determining the activities to be included in its community benefit plan, each nonprofit hospital and other health care charitable trusts must conduct a community needs assessment. A hospital’s needs assessment may be conducted individually or with other health care charitable trusts in its community. The needs assessment process must include “consultation with members of the public, community organizations, service providers, and local government officials.” [N.H. Rev. Stat., Tit. I, §7:32-f\(2004\)](#).

## Community Benefit Plan/Implementation Strategy

New Hampshire requires nonprofit hospitals to develop and annually submit community benefit plans.

Nonprofit hospitals and other health care charitable trusts must annually submit to the Director of Charitable Trusts a community benefit plan developed on forms supplied by the Attorney General. The plan must take into consideration public input and identify the health care needs considered in developing the plan; identify community benefit activities the hospital will undertake along with an estimate of its cost; and specify which needs identified by the community needs assessment process these activities are intended to address. [N.H. Rev. Stat. Ann., Tit. I § 7:32-e \(2000\)](#).

## Financial Assistance Policy

New Hampshire requires nonprofit hospitals and other health care charitable trusts to submit their written financial assistance plans with CON applications.

New Hampshire requires nonprofit hospitals and other health care charitable trusts applying for CONs to provide with their applications a copy of their written financial assistance plans.

State regulations require hospital financial assistance plans to specify that 100 percent of uninsured individuals with household income less than or equal to 150 percent of the FPL are eligible to receive free care, subject to a reasonable and nominal payment by the patient of up to \$100, which will be waived in cases of financial hardship. [N.H. Code Admin. R. He-Hea 303.04\(d\)](#).



An applicant's written financial assistance plan must also include the following: application forms and instructions provided to any person who indicates his or her inability to pay for the facility's services; eligibility determination procedures; appeal procedures for those denied eligibility for financial assistance; and a description of communication procedures to be used to inform the public of the hospital's financial assistance policy. [N.H. Code Admin. R. He-Hea 303.04\(e\)\(1-4\)](#).

Effective June 30, 2016, the CON statutes will be repealed. [N.H. Rev. Stat. Ann. Titl. XI, §151-C \(2013\)](#).

## Financial Assistance Policy Dissemination

New Hampshire requires nonprofit hospitals and other health care charitable trusts to describe, in their CON applications, the communications procedures to be used to inform the public of the hospital's financial assistance policy.

A health care charitable trust must inform the public of its financial assistance policies by posting the hospital's financial assistance policy, referencing it in all public notices of service availability, and informing the public of the availability of staff to assist patients in all aspects of eligibility. [N.H. Code Admin. R. He-Hea 303.04\(e\)\(4\)](#).

Effective June 30, 2016, the CON statutes will be repealed. [N.H. Rev. Stat. Ann. Titl. XI, §151-C \(2013\)](#).

## Limitations on Charges, Billing, Collections

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

## Income Tax Exemption

New Hampshire law exempts nonprofit hospitals and other charitable organizations from state income tax.

New Hampshire exempts from taxation income received by a charitable organization incorporated or organized in the state and used "for the purposes for which it is established." [N.H. Rev. Stat., Tit. V, §77:8](#).

## Property Tax Exemption

New Hampshire exempts from taxation the property of nonprofit hospitals and other charitable organizations, subject to certain conditions.

The buildings, land, and personal property of a charitable organization are exempt from New Hampshire property tax if the property is owned, used, and occupied by the organization for the charitable purposes for which it was established. New Hampshire law requires that each charitable organization file an annual statement reflecting its financial condition and other information needed to establish its eligibility for the tax exemption. [N.H. Rev. Stat., Tit. V, §72:23\(V\) and \(VI\)](#).



## Sales Tax Exemption

New Hampshire does not have a sales tax. [New Hampshire Department of Revenue Administration](#).

