

# NEVADA

## Community Benefit Requirement

Nevada requires charity care to be provided by nonprofit and for-profit hospitals that have at least 100 beds and are located in a county that has at least 2 licensed hospitals. [Nev. Rev. Stat. §439B.300\(2\)](#); [Nev. Rev. Stat. §439B.320](#).

## Minimum Community Benefit Requirement

Nevada requires that a specified minimum level of charity care be provided by nonprofit and for-profit hospitals that have at least 100 beds and are located in a county that has at least 2 licensed hospitals.

Nevada requires that nonprofit and for-profit hospitals that have at least 100 beds and are located in a county that has at least 2 licensed hospitals annually provide care for indigent inpatients in an amount that represents at least 0.6 percent of the hospital's net revenue for the preceding fiscal year. [Nev. Rev. Stat. §439B.320](#). If the amount of treatment a hospital provides to indigent patients is less than 0.6 percent of its net revenues for the previous year, the county will deduct the shortfall from payments otherwise owed to the hospital. [Nev. Rev. Stat. §439B.340\(2\)\(c\)](#).

## Community Benefit Reporting Requirement

Nevada requires community benefit reporting by nonprofit and for-profit hospitals that have at least 100 beds and are located in a county with at least 2 licensed hospitals.

Nevada requires each nonprofit and for-profit hospital that has at least 100 beds and is located in a county that has at least 2 licensed hospitals to file an annual report with the state Department of Health and Human Services that details the expenses associated with providing community benefits and in-kind services to the community in which it is located. [Nev. Rev. Stat. §449.490\(3\)\(a\)](#).

## Community Health Needs Assessment

Nevada does not require hospitals to conduct community health needs assessments.

## Community Benefit Plan/Implementation Strategy

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



## Financial Assistance Policy

Nevada does not require hospitals to adopt or implement financial assistance policies, but it requires nonprofit and for-profit hospitals that have at least 100 beds and are located in a county with at least 1 other hospital to provide indigent care equivalent to at least 0.6 percent of the hospital's net revenues.

## Financial Assistance Policy Dissemination

Nevada requires nonprofit and for-profit hospitals with 200 or more beds to include with a patient's first statement after discharge a notice of any reduction or discount of charges available, along with the criteria a patient must meet in order to qualify for the reduction or discount. [Nev. Rev. Stat. §§439B.260 \(2\)](#).

## Limitations on Charges, Billing, and Collections

Nevada law limits hospital charges and billing and collection practices.

Nevada requires nonprofit and for-profit hospitals with 200 or more beds to reduce by at least 30 percent the total charges billed for inpatient medical services to patients who are uninsured, ineligible for publicly funded health coverage, and make reasonable arrangements within 30 days after the hospital sends a bill that notifies them of available discounts and eligibility criteria. [Nev. Rev. Stat. §§439B.260 \(1\)–\(2\)](#).

Before undertaking collection efforts against patients who are insured or who may be eligible for public insurance, a hospital must have submitted its claim for hospital services to the third-party payer and received a determination as to payment. [Nev. Rev. Stat. §449.757](#).

## Income Tax Exemption

Nevada does not have a state income tax.

## Property Tax Exemption

Nevada law exempts from taxation the property of nonprofit hospitals.

Nevada law exempts from taxation the property and buildings owned by a nonprofit corporation and used by "a hospital ... for the care or relief of ... sick, infirm, or indigent persons." [Nev. Rev. Stat. §361.083](#).

Also exempt is the property of any corporation "prohibited by its articles of incorporation from declaring or paying dividends" where its income is "devoted to the general purposes of charity" without private inurement and "where indigent persons without regard to race or color may receive medical care and attention without charge or cost." [Nev. Rev. Stat. §361.140\(b\)](#).



## Sales Tax Exemption

Nevada law exempts nonprofit hospitals from state sales and use taxes.

Nevada law exempts from taxation personal property sold by or to nonprofit organizations created for charitable purposes. [Nev. Rev. Stat. §§372.326; 372.3261](#).

