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Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Missouri requires hospitals to report charity care on an annual basis.

All hospitals are required to annually submit financial data, including information on charity care, bad debts, and charges. [Mo. Rev. Stat. § 192.667.1](#); [Mo. Rev. Stat. § 192.665\(4\)](#); [Mo. Code Regs. Ann. tit. 19, § 10-33.030\(1\)](#).

Community Health Needs Assessment

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

Community Benefits Plan/Implementation Strategy

Missouri does not require nonprofit hospitals to develop community benefits plans or implementation strategies.

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

Missouri does not require nonprofit hospitals to disseminate financial assistance policies.

Limitations on Charges, Billing, and Collections

Missouri does not limit nonprofit hospital charges or billing and collection practices.



Income Tax Exemption

Missouri law exempts nonprofit corporations from state income tax.

“A corporation which by reason of its purposes and activities is exempt from federal income tax” is exempt from state corporate income tax. [Mo. Rev. Stat. § 143.441.2\(1\)](#).

Property Tax Exemption

Missouri law exempts from taxation real and personal property used exclusively for purely charitable purposes.

To be exempt from property tax, nonprofit hospital property may not be held for private or corporate profit or be used as an investment. [Mo. Rev. Stat. 137.100\(5\)](#).

Sales Tax Exemption

Missouri exempts charitable institutions from state sales and use tax.

Missouri exempts from taxation sales made by or to charitable organizations “in their ... charitable ... functions and activities.” [Mo. Rev, Stat. 144.030\(20\)](#).

