



IOWA

Community Benefit Requirement

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

Minimum Community Benefit Requirement

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

Community Benefit Reporting Requirement

Iowa has no mandatory community benefit reporting requirements for nonprofit hospitals.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

Iowa does not require nonprofit hospitals to adopt or implement community benefit plans or implementation strategies.

Financial Assistance Policy

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

However, Iowa requires county public hospitals to provide needed free care and treatment to indigent persons who are residents of the county in which the hospital is located. [Iowa Code §347.16\(2\)](#); [Iowa Hospital Association Policy Statement on Hospital Billing and Collection Practices \(2005\)](#).

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

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



Income Tax Exemption

Iowa law exempts nonprofit hospitals from state income tax.

Iowa exempts from state income tax the income of organizations that are exempt from federal income tax pursuant to Internal Revenue Code §501. [Iowa Code Ann. §422.34\(2\)](#).

Property Tax Exemption

Iowa law exempts from taxation property owned by nonprofit hospitals under specified circumstances.

Iowa exempts from state property tax up to 320 acres of real property owned by a charitable organization and used for exempt purposes. [Iowa Code Ann. §427.1\(8\)](#).

Sales Tax Exemption

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

Iowa law exempts from taxation tangible personal property sold or services furnished to licensed nonprofit hospitals to be used in the operation of the hospital. [Iowa Code Ann. §423.3\(27\)](#).

