

Subject Hospital reporting requirements

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Overview

This bill requires nonprofit hospitals exempt from taxation under section 501(c)(3) of the Internal Revenue Code to submit to the commissioner of health and make available to the public, their community health needs assessment, description of community served, community health improvement activities, and community benefit implementation strategy.

Summary

Section	Description
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1	Community health needs assessment; community health improvement services; implementation.
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Adds § 144.6985.

Subd. 1. Community health needs assessment. Requires a nonprofit hospital that is tax-exempt under section 501(c)(3) of the Internal Revenue Code to make available to the public and submit to the commissioner of health its current community health needs assessment by January 15, 2025, and to make available and submit subsequent assessments within 15 calendar days after submitting the subsequent assessment to the Internal Revenue Service.

Subd. 2. Description of community. Requires a nonprofit hospital subject to subdivision 1 to make available to the public and submit to the commissioner of health a description of the community served by the hospital, and requires the description to include the listed information. Provides a hospital does not need to separately provide this information if it is included in the hospital's community health needs assessment made available and submitted under subdivision 1.

Subd. 3. Addendum; community health improvement services. Para. (a) requires a nonprofit hospital subject to subdivision 1, other than a hospital identified in para. (b), to annually submit to the commissioner an addendum that details information about hospital activities identified as community health

Section **Description**

improvement services with a cost of \$5,000 or more. Specifies information the addendum must include for each activity.

Para. (b) requires a hospital that is subject to subdivision 1 and that is a critical access hospital, a sole community hospital, or a rural emergency hospital to annually submit to the commissioner an addendum detailing information on the ten highest-cost activities of the hospital identified as community health improvement services. Specifies information the addendum must include for each activity.

Subd. 4. Community benefit implementation strategy. Requires a nonprofit hospital subject to subdivision 1 to make available to the public, within one year after completing each community health needs assessment, a community benefit implementation strategy. Requires the strategy to be developed in consultation with certain entities, and lists information the strategy must include.

Subd. 5. Information made available to the public. Specifies a hospital required to make information available to the public under this section may do so by posting it on the hospital's website in a consolidated location and with clear labeling.

Effective date: This section is effective January 1, 2025.



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