HAWAII

Community Benefit Requirement

Hawaii has no express statutory requirement that nonprofit hospitals provide community benefits.

Minimum Community Benefit Requirement

Hawaii has no express statutory requirement that nonprofit hospitals provide community benefits.

Community Benefit Reporting Requirement

Hawaii does not require nonprofit hospitals to report community benefits.

Community Health Needs Assessment

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

Community Benefit Plan/Implementation Strategy

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

Financial Assistance Policy

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

Financial Assistance Policy Dissemination

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

Limitations on Charges, Billing, and Collections

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

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Income Tax Exemption

Hawaii exempts nonprofit hospitals from state income tax.

Hawaii's income tax law expressly incorporates by reference the Internal Revenue Code Haw. Rev. §Stat. 235-3. Therefore, Hawaii exempts from state income tax nonprofit hospitals that are exempt from federal income tax. 26 U.S.C. §501(c).

Property Tax Exemption

Hawaii exempts nonprofit hospital property from taxation.

Hawaii exempts from state property tax real property used for "hospital and nursing home purposes." Haw. Rev. Stat. §246-32(b)(2).

Sales Tax Exemption

Hawaii exempts nonprofit hospitals from its state excise tax.

Hawaii does not have a sales tax; instead, it levies a general excise tax. Hawaii exempts hospitals, infirmaries, and sanitaria from the excise tax. Haw. Rev. Stat. §237-23(a)(6). Corporations organized exclusively for charitable purposes are also exempt. Haw. Rev. Stat. §237-23(a)(4).

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