

Client Alert: Recent Health Care Legislation Impacts Tax-Exempt Hospitals

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The Patient Protection and Affordable Care Act, as amended by the Health Care and Education Reconciliation Act (together, the "Act"), amends the Internal Revenue Code (the "Code") to impose four new requirements on tax-exempt hospitals. The requirements focus on the community benefit standard and are designed to address the concerns of members of Congress, particularly Sen. Charles Grassley (R-Iowa), that tax-exempt hospitals must provide sufficient charitable benefit to the community to warrant the benefits of tax-exempt status.

Click on the link below to download the Client Alert which covers legislation that impacts tax-exempt hospitals.