

SB832 Testimony.pdf

Uploaded by: Jamie Gregory

Position: FAV

SB832: Nonprofit Hospitals – Community Benefits

Sponsor: Senator Stephen Hershey

Position: FAVORABLE

Testimony by Jamie Gregory on behalf of Consumer Action for a Strong Economy (CASE)

Background:

Nonprofit hospitals enjoy enormous public benefits: exemption from federal, state, and local taxes; access to tax-free bond financing; and billions in government payments. In return, they are expected to deliver charity care and community benefits that justify those privileges.

- According to the Lown Institute, 18% of Maryland’s nonprofit hospitals do not give back as much as they receive.
- In Maryland, nonprofit hospitals receive approximately \$587 million annually in tax benefits. These include local property tax exemptions, state sales tax exemptions, state income tax exemptions, federal income tax benefits, and access to tax-exempt bond financing.
- A 2024 JHU Department of Health Policy and Management study found nationally that 23.8% of nonprofit hospitals receive more tax benefits (\$16.4 million) than they spend on community benefits (\$10.4 million). Only one quarter provides more charity care than they receive in tax benefits.

Previous Legislation:

- During the 2020 Session, HB1169/SB774 was adopted requiring the Health Services Cost Review Commission to establish a Community Benefit Reporting Work Group.
- The enacted Work Group recommendations require nonprofit hospitals to provide a Community Health Needs Assessment to the HSCRC annually which are available with a delay on the Commission website.

Proposed Changes:

- HB1136 would establish measurable performance thresholds for state tax exemption.
- Nonprofit hospitals would be required to provide community benefit equal to either 100 percent of the value of tax benefits received or 5 percent of net patient revenue, with at least 4 percent devoted to charity care.
- The bill will strengthen the nonprofit hospital social contract by aligning public subsidy with public return.

We respectfully request your SUPPORT for HB1136: Nonprofit Hospitals – Community Benefits.

For any questions or more information regarding Consumer Action for a Strong Economy’s position, please contact Jamie Gregory at jgregory@lhstrategy.com or 202-841-3567.

SB832 Nonprofit Hospitals-Community Benefits Econ

Uploaded by: Marceline White

Position: FAV



SB832 Nonprofit Hospitals-Community Benefits

Position: FAV

March 10, 2026

The Honorable Pam Beidle, Chair
Senate Finance Committee
3 East, Miller Senate Office Building
Annapolis, Maryland 21401
cc: Members, Senate Finance

Chair Beidle and Members of the Committee,

Economic Action strongly supports SB832 which strengthens and clarifies nonprofit hospitals community benefits by explicitly including government-sponsored indigent care under the kinds of activities that will qualify for hospitals calculations of their benefits.

In addition, under SB832, nonprofit hospitals must provide community benefits that equal its tax benefit or 5% of the net value of patients' revenue. Should a nonprofit hospital fail to meet its community benefits obligations, their nonprofit tax-exempt status will be revoked for the following year.

SB832 addresses an issue that consumer and patient advocates have been grappling with for years—the fact that, despite receiving substantial tax breaks as a nonprofit hospital, many have failed to provide meaningful community benefits. Providing free and reduced-cost care to low-and-moderate income patients is one activity that qualifies as a community benefit, other activities include health education, research, and community partnerships with local nonprofits.

According to the Lown Institute, Maryland's nonprofit hospitals receive \$587 million in tax benefits each year. However, from 2020-2022, 18% of Maryland nonprofit hospitals received more in tax breaks than they spent on community investment. While this is better than some states, the fact remains, nearly 20% of hospitals are getting more in tax breaks than they are giving in terms of community benefits.

The worst offenders were University of Maryland Medical Center with a \$42 million deficit, followed by Holy Cross, Kennedy Krieger, and Atlantic General which each had a \$2 million deficit. Overall, Maryland nonprofit hospitals have an \$82 million fair share deficit.

In terms of charity care, Maryland nonprofit hospitals' record remains troubling. Between 2014 through 2018, the annual amount of charity care provided by Maryland hospitals has declined

Economic Action (formerly the Maryland Consumer Rights Coalition) champions economic rights and housing justice through advocacy, research, consumer education, and direct service. Our 12,500 supporters include consumer advocates, practitioners, and low-income and working families throughout Maryland.

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by more than a third, falling 36 percent since 2014. Maryland hospitals provided \$168 million less in charity care in 2018 than they did in 2014 (not adjusting for inflation)¹.

SB832 increases transparency and accountability for Maryland's nonprofit hospitals. The \$82 million dollar deficit hospitals have could be used to feed hungry families, end medical debt, or hire additional workforce in hospitals.

SB832 provides a simple premise-hospitals community benefits should at least equal their tax breaks. If nonprofit hospitals choose not to match their benefits with their tax breaks, they will forfeit their tax breaks.

With cuts at the federal level, many Maryland patients may lose healthcare coverage, including Medicaid. By clearly stating that government-sponsored indigent care can qualify as a community benefit, this may spur Maryland's nonprofit hospitals to be more diligent in providing free and reduced-cost care to those who need it.

For all these reasons, we support SB832 and urge a favorable report.

Best,

Marceline White
Executive Director

¹https://www.nationalnursesunited.org/sites/default/files/nnu/graphics/documents/0220_JHH_PreyingOnPatients_Report.pdf

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Uploaded by: priyanka fernandes

Position: FAV



Statement of Maryland Rural Health Association

To the Senate Finance Committee
Chair Pamela Beidle
Feb 25, 2026
Senate Bill 832: Nonprofit Hospitals - Community Benefits

POSITION: SUPPORT

Chair Beidle, Vice Chair Hayes, Senator Hershey, and members of the Committee, the Maryland Rural Health Association (MRHA) is in SUPPORT of Senate Bill 832: Nonprofit Hospitals - Community Benefits

The MRHA supports this effort to ensure that non-profit hospitals are offering community benefits equal to or greater than the amount of tax breaks given to them at the state and local level. The bill further notes the importance of working alongside community members to conduct health needs assessments and describes the need to evaluate the efficacy of the benefits, reduce health disparities, and decrease gaps in provider care.

The Congressional Budget Office notes that recent Medicaid and Affordable Care Act cuts will leave almost 16 million Americans without health insurance by 2034 (1). Those who live in rural areas are disproportionately impacted by these cuts, as 40% of children and 20% of adults <65+ in rural areas receive Medicaid services (2). Because of this change, many individuals may resort to seeking care in Emergency Rooms. However, without insurance, an average Emergency Room encounter costs greater than \$2000 and this number increases dramatically if a patient is admitted to the hospital inpatient service (3).

Now more than ever, it is necessary for hospitals to ensure that they are providing and documenting their services that aid members of their community. Free or reduced-cost services are vital to ensure care for all patients in Maryland. The MRHA believes that this bill will aid many Maryland residents, especially those living in rural communities, who may not be able to afford healthcare due to recent funding changes. As such, we encourage your support on Senate Bill 832.

With appreciation,
The Maryland Rural Health Association

P.O. Box 3128 LaVale, MD 21504

1. Estimated Budgetary Effects of Public Law 119-21, to Provide for Reconciliation Pursuant to Title II of H. Con. Res. 14, Relative to CBO's January 2025 Baseline
2. Alker J, Osorio A, Park E. Medicaid's Role in Small Towns and Rural Areas. Georgetown University McCourt School of Public Policy, Center For Children and Families. Published January 29, 2025.
3. Scott, K. W., Scott, J. W., Sabbatini, A. K., Chen, C., Liu, A., Dieleman, J. L., & Duber, H. C. (2021). Assessing Catastrophic Health Expenditures Among Uninsured People Who Seek Care in US Hospital-Based Emergency Departments. *JAMA health forum*, 2(12), e214359. <https://doi.org/10.1001/jamahealthforum.2021.4359>

SB832 FAV 1199SEIU.pdf

Uploaded by: Brige Dumais

Position: FWA



SB 832

Nonprofit Hospitals – Community Benefits

March 4, 2025

Position: **Favorable with Amendments**

Dear Chair Beidle and members of the Senate Finance Committee:

My name is Ricarra Jones, and I am the Political Director of 1199SEIU United Healthcare Workers East. We are the largest healthcare workers union in the nation – representing 10,000 healthcare workers in long-term care facilities and hospitals across Maryland. 1199 SEIU supports improving oversight and transparency on non-profit hospital community benefit spending because it has a significant impact on community health. We support SB 832 with amendments.

At a minimum, Marylanders deserve to see the complete picture of the impact tax-exempt hospitals have on communities they serve. 1199 SEIU has successfully worked with the Health Services Cost Review Commission in the past to improve the way community benefits are reported so that it truly reflects services that meet community needs – instead of hospitals inflating this number by including indirect costs and rate support from HSCRC.

As stipulated by the Affordable Care Act, hospitals are required to “conduct a community health needs assessment (CHNA) every three years and to adopt an implementation strategy to meet the community health needs identified through the CHNA. **Throughout all non-profit hospitals in Maryland, only 37% of community benefits go towards priorities identified by community health needs assessment.** Our amendment to this bill would require 80-100% of a hospital’s community benefits spending to meet identified priorities in the community health needs assessment.

When community benefits data provided by hospitals to the Health Services Cost Review Commission (HSCRC) is assessed, gaps become apparent:

- Hospitals are not reporting the value of their tax exemptions; therefore, the public cannot determine whether their charitable work is commensurate to the value of the tax exemptions they receive.
- Current reporting does not clearly explicate how much of a hospital’s community benefits spending directly supports programming and initiatives designed to improve population health outcomes.
- According to processes reported, too many hospitals are not adequately engaging communities in their development of Community Health Needs Assessments. Furthermore, many community benefit implementation plans lack community collaboration.

We appreciate the intent of this bill and hope to work with bill sponsors on this amendment.

SB832_Amendment_813628

Uploaded by: Senator Hershey

Position: FWA



SB0832/813628/1

AMENDMENTS
PREPARED
BY THE
DEPT. OF LEGISLATIVE
SERVICES

05 MAR 26
14:58:26

BY: Senator Hershey
(To be offered in the Finance Committee)

AMENDMENTS TO SENATE BILL 832
(First Reading File Bill)

AMENDMENT NO. 1

On page 1, in line 6, strike “Comptroller; authorizing” and substitute “Secretary of State; authorizing the Attorney General and the Secretary of State jointly to order the revocation of the tax-exempt status of a nonprofit hospital under certain circumstances; requiring”; and in line 7, after “Comptroller” insert “and the Director of the State Department of Assessments and Taxation”.

AMENDMENT NO. 2

On page 1, strike in their entirety lines 20 and 21; in line 22, strike the brackets; and in the same line, strike “**(3)**”.

On page 2, in lines 1, 18, 22, and 25, in each instance, strike the brackets; in line 1, strike “**(4)**”; strike beginning with “; AND” in line 20 down through “CARE” in line 21; in line 22, strike “**(5)**”; and in line 25, strike “**(6)**”.

On page 3, strike in their entirety lines 1 through 4, inclusive; strike beginning with “**WITHIN**” in line 14 down through the first “**THE**” in line 15 and substitute “**WITH THE REPORT REQUIRED UNDER SUBSECTION (D)(4) OF THIS SECTION, EACH**”; in line 20, strike “**COMPTROLLER**” and substitute “**SECRETARY OF STATE**”; and in line 31, strike “**AND GOVERNMENT-SPONSORED INDIGENT CARE**”.

On page 4, in line 11, strike “**COMPTROLLER**” and substitute “**ATTORNEY GENERAL AND THE SECRETARY OF STATE JOINTLY**”; in line 14, strike “**COMPTROLLER FINDS**” and substitute “**ATTORNEY GENERAL AND SECRETARY OF STATE JOINTLY FIND OR HAVE REASONABLE GROUNDS TO BELIEVE**”; in line 15,

after “HAS” insert “WILLFULLY”; in line 16, strike “**COMPTROLLER SHALL REVOKE**” and substitute “SECRETARY OF STATE AND ATTORNEY GENERAL”;

1. SHALL NOTIFY THE NONPROFIT HOSPITAL THAT THE NONPROFIT HOSPITAL WAS FOUND TO HAVE VIOLATED PARAGRAPH (2) OF THIS SUBSECTION; AND

2. MAY ORDER A REVOCATION OF”;

in line 17, after “YEAR” insert “UNDER SUBPARAGRAPH (V) OF THIS PARAGRAPH”; in line 18, after “(III)” insert “1.”; in line 19, strike “**COMPTROLLER**” and substitute “ATTORNEY GENERAL AND SECRETARY OF STATE”; in line 22, strike “(IV)” and substitute “2.”; in the same line, strike “**COMPTROLLER SHALL**” and substitute “SECRETARY OF STATE SHALL DIRECT THE COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION TO”; in line 23, after “UNDER” insert “THIS”; in line 24, strike “(III) OF THIS PARAGRAPH”; in line 25, strike “(V)” and substitute “3.”; in line 26, after “UNDER” insert “THIS”; in the same line, strike “(III) OF THIS PARAGRAPH”; and after line 26, insert:

“(IV) 1. WITHIN 30 DAYS AFTER RECEIVING NOTICE FROM THE ATTORNEY GENERAL AND THE SECRETARY OF STATE UNDER SUBPARAGRAPH (II)1 OF THIS PARAGRAPH, A NONPROFIT HOSPITAL MAY REQUEST A HEARING WITH THE SECRETARY OF STATE TO BE HELD IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE TO APPEAL THE FINDING THAT THE NONPROFIT HOSPITAL VIOLATED PARAGRAPH (2) OF THIS SUBSECTION.

2. AN APPEAL UNDER THIS SUBPARAGRAPH OF A FINDING THAT A NONPROFIT HOSPITAL VIOLATED PARAGRAPH (2) OF THIS

SUBSECTION IS SEPARATE FROM THE OPPORTUNITY TO CURE ESTABLISHED UNDER SUBPARAGRAPH (III) OF THIS PARAGRAPH.

(v) 1. IF A NONPROFIT HOSPITAL FAILS TO TIMELY REQUEST AN APPEAL OF A REVOCATION UNDER SUBPARAGRAPH (IV)1 OF THIS PARAGRAPH OR IF AN APPEAL OF THE REVOCATION IS HEARD AND DENIED, THE SECRETARY OF STATE SHALL PROMPTLY PROVIDE WRITTEN NOTICE TO THE HOSPITAL, THE COMPTROLLER, AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

2. WITHIN 30 DAYS AFTER RECEIVING WRITTEN NOTICE FROM THE SECRETARY OF STATE UNDER SUBSUBPARAGRAPH 1 OF THIS SUBPARAGRAPH, THE COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL REVOKE THE TAX-EXEMPT STATUS OF THE HOSPITAL.

3. ON REVOKING THE TAX-EXEMPT STATUS OF A HOSPITAL UNDER SUBSUBPARAGRAPH 2 OF THIS SUBPARAGRAPH, THE COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL PROMPTLY PROVIDE WRITTEN NOTICE TO THE HOSPITAL OF THE REVOCATION OF THE HOSPITAL'S TAX-EXEMPT STATUS."

On page 5, in line 21, strike "AND GOVERNMENT-SPONSORED INDIGENT CARE".

SB832_FinalReprint_813628

Uploaded by: Senator Hershey

Position: FWA

SENATE BILL 832

J3

6lr3368
CF HB 1136

By: **Senator Hershey**

Introduced and read first time: February 6, 2026

Assigned to: Finance

A BILL ENTITLED

1 AN ACT concerning

2 **Nonprofit Hospitals – Community Benefits**

3 FOR the purpose of requiring certain nonprofit hospitals to provide a certain value of
4 community benefits each year; requiring the Health Services Cost Review
5 Commission to report on the compliance of nonprofit hospitals with the community
6 benefits requirement to the Attorney General and the ~~Comptroller, authorizing Secretary~~
of State; authorizing the Attorney General and the Secretary of State jointly to order
the revocation of the tax-exempt status of a nonprofit hospital under certain
circumstances; requiring the
7 Comptroller and the Director of the State Department of Assessments and Taxation to
8 revoke the tax-exempt status of a nonprofit hospital under certain
9 circumstances; altering the requirements of a community benefit report; and
generally relating to nonprofit hospitals and community benefits.

10 BY repealing and reenacting, with amendments,

11 Article – Health – General

12 Section 19–303

13 Annotated Code of Maryland

14 (2023 Replacement Volume and 2025 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

16 That the Laws of Maryland read as follows:

17 **Article – Health – General**

18 19–303.

19 (a) (1) In this section the following words have the meanings indicated.

20 ~~(2) “CHARITY CARE” MEANS FREE AND REDUCED COST CARE~~
21 ~~REQUIRED UNDER § 19-214.1 OF THIS TITLE.~~

22 ~~(2)~~ ~~(3)~~ “Commission” means the Health Services Cost Review
23 Commission.

1 ~~¶(3)¶~~ ~~(4)~~ (i) “Community benefit” means a planned, organized, and
 2 measured activity that is intended to meet identified community health needs within a
 3 service area.

4 (ii) “Community benefit” may include:

- 5 1. A community health service;
- 6 2. Health professional education;
- 7 3. Research;
- 8 4. A financial contribution;
- 9 5. A community–building activity, including partnerships
 10 with community–based organizations;
- 11 6. Charity care;
- 12 7. An activity described under subparagraph (i) of this
 13 paragraph that is funded by a foundation;
- 14 8. A mission–driven health service;
- 15 9. An operation related to an activity described under
 16 subparagraph (i) of this paragraph;
- 17 10. Financial or in–kind support of the Maryland Behavioral
 18 Health Crisis Response System; ~~and~~
- 19 11. A community health worker workforce program
 20 established in accordance with § 19–303.1 of this subtitle; ~~AND~~

21 ~~12. GOVERNMENT SPONSORED INDIGENT CARE.~~

22 ~~¶(4)¶~~ ~~(5)~~ “Community Benefit Reporting Workgroup” means the
 23 Community Benefit Reporting Workgroup established in accordance with subsection (b) of
 24 this section.

25 ~~¶(5)¶~~ ~~(6)~~ “Community health needs assessment” means the process
 26 required by the Affordable Care Act by which unmet community health care needs and
 27 priorities are identified by a nonprofit hospital in accordance with § 501(r)(3) of the Internal
 28 Revenue Code.

3 REPRINT OF SENATE BILL 832 as amended by SB0832/813628/1 03/05/26 at 2:57 PM

1 ~~(7) "GOVERNMENT SPONSORED INDIGENT CARE" MEANS THE~~
 2 ~~UNREIMBURSED COST TO A HOSPITAL OF PROVIDING HEALTH CARE SERVICES TO~~
 3 ~~RECIPIENTS OF A GOVERNMENT-BASED INDIGENT HEALTH CARE PROGRAM,~~
 4 ~~INCLUDING THE MARYLAND MEDICAL ASSISTANCE PROGRAM.~~

5 (B) (1) THIS SUBSECTION DOES NOT APPLY TO A NONPROFIT HOSPITAL
 6 LOCATED IN A COUNTY WITH A POPULATION OF FEWER THAN 50,000 PEOPLE.

7 (2) A NONPROFIT HOSPITAL ANNUALLY SHALL PROVIDE COMMUNITY
 8 BENEFITS THAT:

9 (I) EQUAL AT LEAST 100% OF THE VALUE OF THE HOSPITAL'S
 10 TAX-EXEMPT BENEFITS; OR

11 (II) EQUAL AT LEAST 5% OF THE VALUE OF THE HOSPITAL'S NET
 12 PATIENT REVENUE, IF THE VALUE OF ALL CHARITY CARE PROVIDED EQUALS AT
 13 LEAST 4% OF THE VALUE OF THE HOSPITAL'S NET PATIENT REVENUE.

14 (3) ~~WITHIN 120 DAYS AFTER THE END OF A NONPROFIT HOSPITAL'S~~
 15 ~~FISCAL YEAR, THE~~ WITH THE REPORT REQUIRED UNDER SUBSECTION (D)(4) OF THIS SECTION, EACH
 16 NONPROFIT HOSPITAL SHALL FILE A STATEMENT WITH THE
 17 COMMISSION, DETAILING HOW THE NONPROFIT HOSPITAL HAS PROVIDED THE
 18 COMMUNITY BENEFITS REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

18 (4) ON OR BEFORE DECEMBER 1 EACH YEAR, BEGINNING IN 2028,
 19 THE COMMISSION SHALL SUBMIT TO THE ATTORNEY GENERAL AND THE
 20 ~~COMPTROLLER~~ SECRETARY OF STATE:

21 (I) A REPORT IDENTIFYING EACH NONPROFIT HOSPITAL, IF
 22 ANY, THAT FAILED TO PROVIDE THE COMMUNITY BENEFITS REQUIRED UNDER
 23 PARAGRAPH (2) OF THIS SUBSECTION IN THE IMMEDIATELY PRECEDING FISCAL
 24 YEAR; AND

25 (II) FOR EACH NONPROFIT HOSPITAL IN THE STATE, A REPORT
 26 ON:

27 1. THE AMOUNT OF COMMUNITY BENEFITS PROVIDED
 28 BY THE HOSPITAL;

29 2. THE COST TO THE HOSPITAL OF EACH COMMUNITY
 30 BENEFIT, INCLUDING AN ITEMIZED LIST OF THE COST TO THE HOSPITAL FOR
 31 PROVIDING CHARITY CARE ~~AND GOVERNMENT SPONSORED INDIGENT CARE~~;

32 3. THE AMOUNT OF NET PATIENT REVENUE;

4 REPRINT OF SENATE BILL 832 as amended by SB0832/813628/1 03/05/26 at 2:57 PM

1 4. THE AMOUNT THAT WOULD EQUAL 4% OF NET
2 PATIENT REVENUE;

3 5. AN ITEMIZED CALCULATION DEMONSTRATING
4 WHETHER THE COMMUNITY BENEFITS PROVIDED BY THE HOSPITAL MEET THE
5 REQUIREMENTS OF PARAGRAPH (2) OF THIS SUBSECTION;

6 6. THE VALUE OF THE TAX EXEMPTIONS THE HOSPITAL
7 CLAIMED DURING THE IMMEDIATELY PRECEDING TAXABLE YEAR; AND

8 7. THE AMOUNT OF CHARITY CARE EXPENSES
9 REPORTED IN THE HOSPITAL'S MOST RECENT AUDITED FINANCIAL STATEMENT.

10 (5) (i) ON RECEIPT OF THE REPORT REQUIRED UNDER
11 PARAGRAPH (4)(I) OF THIS SUBSECTION, THE ~~COMPTROLLER~~ ATTORNEY GENERAL AND THE SECRETARY OF
12 STATE JOINTLY SHALL VERIFY THAT
13 EACH NONPROFIT HOSPITAL IDENTIFIED IN THE REPORT HAS FAILED TO COMPLY
14 WITH PARAGRAPH (2) OF THIS SUBSECTION.

15 (ii) ~~IF THE COMPTROLLER FINDS~~ ATTORNEY GENERAL AND SECRETARY OF STATE
16 JOINTLY FIND OR HAVE REASONABLE GROUNDS TO BELIEVE THAT A NONPROFIT
17 HOSPITAL HAS WILLFULLY NOT COMPLIED WITH PARAGRAPH (2) OF THIS SUBSECTION, THE
18 COMPTROLLER SHALL REVOKE SECRETARY OF STATE AND ATTORNEY GENERAL:

19 1. SHALL NOTIFY THE NONPROFIT HOSPITAL THAT THE NONPROFIT
20 HOSPITAL WAS FOUND TO HAVE VIOLATED PARAGRAPH (2) OF THIS SUBSECTION; AND

21 2. MAY ORDER A REVOCATION OF THE TAX-EXEMPT STATUS OF THE HOSPITAL FOR
22 THE IMMEDIATELY FOLLOWING TAXABLE YEAR UNDER SUBPARAGRAPH (V) OF THIS PARAGRAPH.

23 (iii) 1. A NONPROFIT HOSPITAL MAY CURE A FINDING OF
24 NONCOMPLIANCE BY THE ~~COMPTROLLER~~ ATTORNEY GENERAL AND SECRETARY OF STATE BY PROVING THAT THE
25 NONCOMPLIANCE
26 WAS A RESULT OF UNINTENTIONAL MISCALCULATION AND PROVIDING THE
27 REMAINING REQUIRED COMMUNITY BENEFITS.

28 ~~(iv) 2.~~ THE ~~COMPTROLLER SHALL~~ SECRETARY OF STATE SHALL DIRECT THE
29 COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION TO REINSTATE
30 THE TAX-EXEMPT
31 STATUS OF A HOSPITAL THAT CURES A FINDING OF NONCOMPLIANCE UNDER THIS
32 SUBPARAGRAPH ~~(III)~~ OF THIS PARAGRAPH.

33 ~~(v) 3.~~ A HOSPITAL MAY CURE A FINDING OF NONCOMPLIANCE
34 UNDER THIS SUBPARAGRAPH ~~(III)~~ OF THIS PARAGRAPH ONLY ONCE.

35 (iv) 1. WITHIN 30 DAYS AFTER RECEIVING NOTICE FROM THE
36 ATTORNEY GENERAL AND THE SECRETARY OF STATE UNDER SUBPARAGRAPH (II)1 OF THIS
37 PARAGRAPH, A NONPROFIT HOSPITAL MAY REQUEST A HEARING WITH THE SECRETARY OF STATE TO
38 BE HELD IN ACCORDANCE WITH TITLE 10, SUBTITLE 2 OF THE STATE GOVERNMENT ARTICLE TO
39 APPEAL THE FINDING THAT THE NONPROFIT HOSPITAL VIOLATED PARAGRAPH (2) OF THIS
40 SUBSECTION.

41 2. AN APPEAL UNDER THIS SUBPARAGRAPH OF A FINDING THAT A
42 NONPROFIT HOSPITAL VIOLATED PARAGRAPH (2) OF THIS SUBSECTION IS SEPARATE FROM THE
43 OPPORTUNITY TO CURE ESTABLISHED UNDER SUBPARAGRAPH (III) OF THIS PARAGRAPH.

44 (v) 1. IF A NONPROFIT HOSPITAL FAILS TO TIMELY REQUEST AN
45 APPEAL OF A REVOCATION UNDER SUBPARAGRAPH (IV)1 OF THIS PARAGRAPH OR IF AN APPEAL OF
46 THE REVOCATION IS HEARD AND DENIED, THE SECRETARY OF STATE SHALL PROMPTLY PROVIDE

WRITTEN NOTICE TO THE HOSPITAL, THE COMPTROLLER, AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.

2. WITHIN 30 DAYS AFTER RECEIVING WRITTEN NOTICE FROM THE SECRETARY OF STATE UNDER SUBSUBPARAGRAPH 1 OF THIS SUBPARAGRAPH, THE COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL REVOKE THE TAX-EXEMPT STATUS OF THE HOSPITAL.

3. ON REVOKING THE TAX-EXEMPT STATUS OF A HOSPITAL UNDER SUBSUBPARAGRAPH 2 OF THIS SUBPARAGRAPH, THE COMPTROLLER AND THE DIRECTOR OF THE STATE DEPARTMENT OF ASSESSMENTS AND TAXATION SHALL PROMPTLY PROVIDE WRITTEN NOTICE TO THE HOSPITAL OF THE REVOCATION OF THE HOSPITAL'S TAX-EXEMPT STATUS.

27 [b] (c) (1) The Commission shall establish a Community Benefit Reporting
28 Workgroup.

29 (2) The Community Benefit Reporting Workgroup shall be composed of
30 individuals and stakeholder groups that have knowledge of and are impacted by hospital
31 community benefit spending.

5 **REPRINT OF SENATE BILL 832 as amended by SB0832/813628/1 03/05/26 at 2:57 PM**

1 **[(c)] (D)** The Commission shall adopt regulations to implement the
2 recommendations of the Community Benefit Reporting Workgroup, that:

3 (1) Establish a standard format for reporting the information required
4 under this subsection;

5 (2) Specify the date by which each nonprofit hospital is required to submit
6 the annual community benefit report;

7 (3) Require each nonprofit hospital to solicit and take into account input
8 received from individuals who represent the broad interests of that community, including
9 individuals with special knowledge of or expertise in public and behavioral health in
10 accordance with § 501(r)(3) of the Internal Revenue Code;

11 (4) Require each nonprofit hospital to conduct its community health needs
12 assessment in consultation with community members as recommended by the Community
13 Benefit Reporting Workgroup and to submit an annual community benefits report to the
14 Commission detailing the community benefits provided by the hospital during the
15 preceding year that includes:

16 (i) The mission statement of the hospital;

17 (ii) A list of the activities that were undertaken by the hospital to
18 address the identified community health needs within the hospital's community;

19 (iii) The cost to the hospital of each community benefit activity,
20 **INCLUDING AN ITEMIZED REPORT OF THE COST TO THE HOSPITAL FOR PROVIDING**
21 **CHARITY CARE AND GOVERNMENT SPONSORED INDIGENT CARE;**

22 (iv) A description of how each of the listed activities addresses the
23 community health needs of the hospital's community;

24 (v) A description of efforts taken to evaluate the effectiveness of each
25 community benefit activity;

26 (vi) A description of gaps in the availability of providers to serve the
27 community;

28 (vii) A description of the hospital's efforts to track and reduce health
29 disparities in the community that the hospital serves;

30 (viii) A list of the unmet community health needs identified in the
31 most recent community health needs assessment; **[and]**

32 (ix) A list of tax exemptions the hospital claimed during the
33 immediately preceding taxable year, in accordance with State law; **AND**

1 (X) THE TOTAL OPERATING EXPENSES OF THE HOSPITAL FOR
2 THE IMMEDIATELY PRECEDING FISCAL YEAR, COMPUTED USING GENERALLY
3 ACCEPTED ACCOUNTING PRINCIPLES FOR HOSPITALS.

4 [(d)] (E) The Commission shall establish a method through which State and
5 local governing bodies are made aware of the meetings of the Community Benefit Reporting
6 Workgroup.

7 (F) IF THE COMMISSION FINDS THAT A NONPROFIT HOSPITAL HAS FAILED
8 TO SUBMIT THE ANNUAL COMMUNITY BENEFITS REPORT REQUIRED UNDER
9 SUBSECTION (D)(4) OF THIS SECTION, THE COMMISSION SHALL:

10 (1) PROVIDE THE NONPROFIT HOSPITAL WITH WRITTEN NOTICE
11 THAT THE HOSPITAL HAS FAILED TO FILE THE REQUIRED REPORT; AND

12 (2) IF THE HOSPITAL HAS STILL FAILED TO SUBMIT THE REPORT
13 WITHIN 10 DAYS AFTER THE NONPROFIT HOSPITAL HAS BEEN PROVIDED WITH
14 WRITTEN NOTICE:

15 (i) FOR A HOSPITAL WITH A BED COUNT OF 30 OR FEWER,
16 IMPOSE A CIVIL MONETARY PENALTY OF \$600 FOR EACH DAY THE HOSPITAL FAILS
17 TO SUBMIT THE REPORT;

18 (ii) FOR A HOSPITAL WITH A BED COUNT OF AT LEAST 31 BUT
19 NOT MORE THAN 549, IMPOSE A CIVIL MONETARY PENALTY OF \$20 PER BED FOR
20 EACH DAY THE HOSPITAL FAILS TO SUBMIT THE REPORT; OR

21 (iii) FOR A HOSPITAL WITH A BED COUNT OF 550 OR MORE,
22 IMPOSE A CIVIL MONETARY PENALTY OF \$11,000 FOR EACH DAY THE HOSPITAL
23 FAILS TO SUBMIT THE REPORT.

24 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
25 October 1, 2026.

SB 832 Nonprofit Hospitals - Community Benefits- O

Uploaded by: Jane Krienke

Position: UNF



Maryland
Hospital Association

Senate Bill 832 - Nonprofit Hospitals - Community Benefits

Position: *Oppose*

March 10, 2026

Senate Finance Committee

MHA Position

On behalf of the Maryland Hospital Association's (MHA) member hospitals and health systems, we appreciate the opportunity to comment in opposition of Senate Bill 832.

While we appreciate the sponsor's intent in introducing SB 832, we respectfully oppose this legislation. This bill is duplicative and conflicts with the stakeholder-developed methodology and reporting requirements implemented pursuant to [Senate Bill 774/House Bill 1169](#) passed in 2020. Additionally, national studies comparing the value of the tax benefits hospitals receive against their community benefit investments have consistently ranked Maryland among the top states in the nation.

Fair Share Deficit & Maryland Hospitals' Community Benefits

[The Lown Institute](#) analyzed The Lown Institute analyzed 47 Maryland nonprofit hospitals to examine how much they received in tax benefits compared with how much they spent on community benefits between 2020-2022.¹ The Institute compared Maryland hospitals to those in 20 states studied and found that hospitals in Maryland have:

- The highest rate of community investment
- One of the lowest "fair share deficits"- a measure of how much more tax benefits are received than spent on community investments One of the lowest "fair share deficits"

2020 Legislation and Stakeholder Work Group

MHA participated in a legislatively mandated stakeholder work group, led by the Health Services Cost Review Commission (HSCRC), to identify opportunities to improve the community benefit reporting process. The work group's recommendations aligned state and federal requirements for community benefit reports and community health needs assessments. The legislation also mandated that HSCRC annually collect hospital community benefit information and compile a statewide community benefit report that is available to the public. This report includes an aggregate summary as well as individual hospital reports. The most recent report was published on Jan. 8, 2026, and includes information from FY 2024.

Maryland's Community Benefit Reporting Requirements

¹ [Maryland_state-report.pdf](#)

Federal law requires nonprofit hospitals to annually complete Schedule H of IRS Form 990. This form shows the community benefit provided and is publicly posted on the HSCRC's website.

Maryland law requires hospitals to include the following information in their community benefit reports:

- The hospital's mission statement
- A list of the hospital's activities to address identified community health needs
- Costs of each community benefit activity
- How each of the listed activities addresses the health needs of the hospital's community
- Efforts to evaluate the effectiveness of each community benefit activity
- Gaps in the availability of providers to serve the community
- The hospital's efforts to track and reduce health disparities in the community
- The process the hospital used to develop their Community Health Needs Assessment (CHNA)
- Unmet community health needs identified in the most recent CHNA
- Tax exemptions the hospital claimed during the preceding taxable year

Additional State Reporting Requirements and Public Transparency

Maryland law requires additional information to be reported each year that goes beyond federal requirements. HSCRC has reported hospitals' community benefit information for 21 years.

HSCRC requires hospitals to report on:

- Community health services
- Health professions education
- Research
- Financial contributions to other organizations
- Community-building activities, including partnerships with community-based organizations
- Financial assistance (i.e., free and reduced-cost care)
- Mission-driven health services

In addition to the aggregate reporting, publicly accessible individual hospital reports are available on HSCRC's website. The public can access this information on the HSCRC website or easily find it through a Google search.

Maryland Hospitals' Community Benefit Investments

Maryland hospitals make substantial investments in the health and well-being of their communities. According to HSCRC data, our hospitals invested \$2.35 billion in total community benefits in FY 2024, an increase of about 3% from FY 2023. This is an increase from 2019 when Maryland hospitals provided a combined \$1.75 billion in community benefits to support critical social drivers of health such as access to healthy food, safe housing, and transportation. In FY

2024, Maryland hospitals reported spending 42.5% of their net community benefit on Community Health Needs Assessment-related activities.

Concerns with SB 832’s Methodology

SB 832 would require nonprofit hospitals to provide community benefits that equal at least 100% of the value of the hospital’s tax-exempt status or equal at least 5% of the value of the hospital’s net patient revenue if the value of charity care provided equals at least 4% of the value of the hospital’s net patient revenue. This rigid mandate departs from the stakeholder-developed methodology adopted following the 2020 work group, which endorsed a need-based framework tied to community health needs, rather than a fixed financial formula.

Community benefit policy should be driven by community health priorities, not the arbitrary percentage thresholds proposed by SB 832.

Conflict with Maryland’s Unique Rate-Setting System

SB 832 applies a generic methodology without taking into consideration Maryland's unique rate-setting structure. The current methodology and reporting requirements were developed through a thoughtful stakeholder process. There have been no complaints that the current process is lacking, nor have any hospitals failed to report. HSCRC does calculate and compare the amount of a hospital’s community benefit compared to their total operating expenses. According to HSCRC, in FY 2024, nine hospitals reported providing community benefit that exceeded 10% of their operating expenses.

For these reasons, we request an unfavorable report on SB 832.

For more information, please contact:

Jane Krienke, Assistant Vice President, Government Affairs & Policy
Jkrienke@mhaonline.org

LBH UFV Senate Bill 832-Nonprofit Hospitals - Comm

Uploaded by: Jennifer Witten

Position: UNF



Date: March 10, 2026
Senate Bill 832-Nonprofit Hospitals - Community Benefits
Senate Finance Committee
Position: Unfavorable

Dear Chair, Beidle and Committee Members,

On behalf of LifeBridge Health, we respectfully submit this testimony in opposition to Senate Bill 832. Maryland hospitals are national leaders in community benefit and community health investment. This is reinforced by Maryland's unique all-payer, global budget system overseen by the Health Services Cost Review Commission (HSCRC), which aligns hospital incentives with population health outcomes and prevention rather than volume of services. As a result, Maryland consistently outperforms national averages in hospital community benefit investment.

Independent research has shown that Maryland nonprofit hospitals devote a significant share of their expenditures to community benefit activities. A 2015 national analysis found that Maryland nonprofit hospitals spent an average of 6.33% of total expenditures on community benefit, higher than many other states. More recently, from 2020 through 2022, Maryland hospitals invested over \$550 million annually in subsidized health services and financial assistance alone. These investments address essential needs such as uncompensated care, access to behavioral health services, and health professions education.

Importantly, Maryland already maintains one of the most comprehensive hospital community benefit reporting systems in the nation. Hospitals must submit an extensive annual Community Benefit Report to the Health Services Cost Review Commission, aligned with IRS 990 Schedule H requirements. These reports include detailed financial and narrative documentation describing how hospitals identify community needs and measure the impact of their programs.

Maryland's reporting framework requires hospitals to provide:

- Detailed narrative descriptions of community benefit initiatives tied directly to their Community Health Needs Assessment (CHNA).
- Itemized reporting of charity care, Medicaid shortfalls, health professions education, and community health services.
- Detailed reporting of physician subsidies and mission-driven services.
- Documentation of tax exemptions and financial assistance policies; and
- Use of audited financial statements to ensure accuracy and accountability.

This centralized reporting structure, combined with Maryland's global budget model, provides an elevated level of transparency, and allows the state to conduct consistent, longitudinal analysis of hospital investments in community health. While Senate Bill 832 seeks to establish minimum community benefit thresholds tied to tax exemptions or net patient revenue and authorizes



revocation of tax-exempt status for noncompliance, the bill does not adequately account for Maryland's existing regulatory framework or the unique structure of the state's all-payer system. Hospitals in Maryland already operate under strict financial and regulatory oversight through the HSCRC, and their community benefit activities are closely monitored and publicly reported. Establishing rigid statutory thresholds could inadvertently undermine the flexibility hospitals need to respond to the specific health priorities identified in their community health needs assessments (CHNA) developed in partnership with the communities we serve. Community member actively inform the CHNAs to determine priorities, that process should not be undermined.

LifeBridge Health, a nonprofit 501(c)(3) health system serving the Greater Baltimore region, provides millions of dollars annually in community benefits. These investments include charity care, mission-driven health services, health professions education, and community-based programs that address social determinants of health. Our initiatives include programs such as violence intervention services, community care coordination, neighborhood health outreach, and grants to local organizations supporting vulnerable populations.

Maryland's hospitals already demonstrate strong accountability and transparency through the existing HSCRC reporting framework. Rather than imposing additional statutory requirements that duplicate or conflict with current oversight structures, we believe continued collaboration between hospitals, regulators, and community partners is the most effective approach to strengthening community health investments.

For these reasons, LifeBridge Health respectfully urges the Committee to give Senate Bill 832 an unfavorable report.

Thank you for your consideration.

Jennifer Witten, M.B.A.
Vice President, Government Relations & Community Development
jwitten2@lifebridgedhealth.org 505-688-3495
10090 Red Run Blvd, Owings Mills, MD 21117

SB 832 - UNF - UMMS.pdf

Uploaded by: Will Tilburg

Position: UNF

Senate Bill 832 – Nonprofit Hospitals – Community Benefits

POSITION: Unfavorable

March 10, 2026

Senate Finance Committee

The University of Maryland Medical System (“UMMS”) respectfully submits this letter of opposition to Senate Bill 832 – Nonprofit Hospitals – Community Benefits. Senate Bill 832 (“SB 832”) proposes to mandate nonprofit hospital community benefits and reporting that are duplicative of, and in conflict with, existing State and federal law.

Concerns with the Lown Institute Fair Share Spending Report

Proponents of the SB 832 point to data from the Lown Institute’s 2025 Fair Share Spending Report to claim that Maryland nonprofit hospitals are not complying with the requirements for community benefit. **This is not accurate.**

Characterizations of Maryland hospitals as falling short on community investment are not supported by the data, including Lown’s own findings. Even under Lown’s deliberately narrow methodology, which excludes IRS-authorized categories such as Medicaid shortfall, health professions education, and research, **Maryland has the highest rate of community investment among the 20 states studied.** Maryland nonprofit hospitals invested an average of 7% of their total expenses in community benefit, **the highest share of expenses of all 20 states in the study.** Furthermore, when the full IRS Schedule H framework is applied, which includes Medicaid shortfall, health professions education, and research, Maryland’s performance is even stronger. It is also important to note that the Lown Institute’s Fair Share data reflects 2020-2022 figures. Therefore, the data does not show current community benefit practices among Maryland hospitals. For this information, the Committee should look to the annual reports mandated by HSCRC or Lown’s own “Hospital Index for Social Responsibility,” which reflects more recent data.

UMMS Community Benefit Under Lown Hospital Index

UMMS received an “A” from the Lown Institute in their 2025-2026 index recognition. The University of Maryland Medical Center, the flagship hospital in the system and one of the State’s two academic medical centers also received an “A”. In fact, 10 out of 11 UMMS hospitals received an “A” rating on community benefit from Lown, according to their most recent data.

Existing State Law and HSCRC Requirements

Maryland already maintains one of the most transparent community benefit accountability structures in the country: Each year all Maryland Hospitals submit a detailed Community Benefit Report to the HSCRC, outlining programming, spending and alignment with identified

community health needs. Additionally, Maryland enacted a significant Hospital Community Benefit legislation which overhauled reporting requirements and strengthened accountability standards across the State. Similarly, federal law also requires nonprofit hospitals to complete Schedule H of IRS Form 990. This form shows the community benefit provided and is publicly posted on the Health Services Cost Review Commission (HSCRC) website.

Maryland and the General Assembly should be proud of the transparent, comprehensive community benefit reporting that exists in the State. As a result of the work performed by the General Assembly, HSCRC, and Maryland hospitals, total community benefit in FY24 (the most recent year with data) exceeded \$2.3 billion. This figure represented a 3% increase over FY23, according to HSCRC data. Maryland hospitals have also increased total community benefit spend by 34% since 2019 (\$1.75b).

Primary Concerns with SB 832

UMMS has several specific concerns with the legislation, as introduced. Specifically, UMMS raises the following issues for the Committee's consideration:

1. **Community Health Needs Assessment Community Input Language.** The bill proposes redundant requirements that nonprofit hospitals solicit and incorporate community input in conducting CHNAs. These standards are already established under federal Affordable Care Act regulations. To avoid duplicative or potentially conflicting interpretations, state requirements should align directly with existing federal CHNA standards.
2. **Alignment with IRS Schedule H Definitions.** The definitions of community benefit categories in the bill do not align with the IRS Schedule H Form 990 instructions. Establishing different requirements under state and federal definitions would require hospitals to maintain parallel accounting methodologies, increasing complexity and the potential for inconsistent reporting.
3. **Reporting Timeline.** The proposed December 1 reporting deadline will present significant operational challenges, as key financial data referenced in the bill is tied to audited financial statements and IRS Schedule H reporting, which are not available by December 1.
4. **Definition of "Tax-Exempt Benefits".** The bill would require hospitals to provide community benefits equal to at least 100% of the value of their tax-exempt benefits; however, the methodology for calculating the value is vague and not clearly defined. Without a uniform calculation methodology, implementation is unworkable.

For these reasons, the University of Maryland Medical System opposes SB 832, and respectfully requests an *unfavorable* report on the bill.

For more information, please contact:

Will Tilburg
Vice President, Government and Regulatory Affairs
University of Maryland Medical System
William.Tilburg@umm.edu

SB832 - HSCRC - LOI.pdf

Uploaded by: Janice Lepore

Position: INFO



March 6, 2026

The Honorable Pamela Beidle
Chair, Senate Finance Committee
3 East Miller Senate Office Building
Annapolis, Maryland 21401

RE: Senate Bill 832 - Nonprofit Hospitals - Community Benefits - Letter of Information

Dear Chair Beidle and Committee Members:

The Health Services Cost Review Commission (HSCRC) respectfully submits this Letter of Information for Senate Bill (SB) 832 - Nonprofit Hospitals - Community Benefits - Letter of Information.

Federal Nonprofit Status and Community Benefit Reporting Requirements

The federal Internal Revenue Code defines tax-exempt organizations as those that are organized and operated exclusively for specific religious, charitable, scientific, and educational purposes.¹ Nonprofit hospitals are required to demonstrate community benefits to qualify for federal tax-exempt status. The term “community benefit” refers to initiatives, activities, and investments undertaken by hospitals to improve the health of the communities they serve. Hospitals are also required to conduct a Community Health Needs Assessment (CHNA) at least once every three years. Hospitals report community benefit activities to the Internal Revenue Service (IRS) annually on Schedule H, form 990. The IRS does not set a minimum requirement of community benefit that a hospital must provide.

Maryland Community Benefit Reporting Requirements

Maryland has additional requirements that provide the State with more information than is available through the federal reports. Maryland law defines “community benefit” as a planned, organized, and measured activity that is intended to meet identified community health needs within a service area.² Maryland’s hospitals submit detailed financial and narrative reports on an annual basis to the HSCRC, including information on direct and

¹ 26 U.S.C. § 501(c)(3).

² MD. CODE. ANN., Health-Gen. § 19-303(a)(3); COMAR 10.37.01.03.

indirect costs of community benefits categorized by type of activity, offsetting revenue, health disparities, the types of tax exemptions claimed in the preceding year, and the amount of community benefit activities that are connected to needs identified in the CHNA. The HSCRC submits an annual summary report to the Maryland General Assembly on an annual basis, and both this summary report and hospital narrative and financial reports are publicly posted on the HSCRC's website.³

Brief Summary of Maryland Community Benefit Report: FY 2024

According to the FY2024 Hospital Community Benefit Report, Maryland hospitals provided approximately \$2.35 billion in total community benefit activities in FY2024.⁴ Hospitals directly funded \$1.34 billion of the total community benefit spend, with the remaining \$989 million funded by health care payers through hospital rates. Hospitals reported the highest spending of total community benefit investments on mission-driven health services, health professions education, and financial assistance for patients.

Proposed Changes in SB832 and Potential Impact

Charity Care - Charity care as a component of hospital community benefit is defined by the IRS.⁵ Maryland law sets minimum requirements for hospital financial assistance. At this time, if a hospital's financial assistance policy is more generous than required by law, that additional assistance can be claimed as a community benefit. The proposed definition would remove that flexibility.

Determining Tax Exemption Value - The HSCRC conducted a tax benefit assessment of Maryland hospitals in 2020.⁶ Other researchers have published articles and reports evaluating the benefit of hospital tax exempt status on a national scale, with multiple approaches resulting in varying estimates.⁷ The bill is currently silent on the responsibility for determining the value of tax exemptions, and on the parameters that must be followed when establishing these valuations.

Reporting Requirements - HSCRC issues detailed reporting instructions, provides training, and offers additional guidance on an annual and as needed basis for hospital staff that lead community benefit reporting.⁸ The reporting requirements and timelines

³ [HSCRC Community Benefits Program](#)

⁴ [Maryland Hospital Community Benefit Report FY24](#)

⁵ [Hospital Charity Care: How It Works and Why It Matters, KFF, accessed February 2025](#)

⁶ [HSCRC Tax Benefit Assessment, July 2020](#)

⁷ Zare, H. & Anderson, G. (2024). Beyond the bottom line: Assessing charity care, community benefits, and tax exemptions in nonprofit hospitals. *Journal of Healthcare Management* 69(6), 439-454. DOI: 10.1097/JHM-D-24-00080.

⁸ [HSCRC Final FY 2024 Community Benefit Guidelines and Definitions.](#)

proposed in SB832 conflict with newly revised regulations, reduce the flexibility needed to ensure comprehensive and accurate reporting, and may result in duplicate reporting.

Thank you for the opportunity to provide context and additional information as the Committee considers SB832. If I can answer any additional questions, please do not hesitate to contact me at jon.kromm@maryland.gov.

Sincerely,



Jon Kromm
Executive Director