

STATEMENT OF PURPOSE

RS31172C1 / H0658

This legislation amends a definition of nonprofit hospital for the purpose of property tax exemptions and allows the discretion of the Board of Equalization for the county in which the property is located. The legislation set up a framework for the Board of Equalization to evaluate the community and charitable benefit of nonprofit hospitals and grant a property tax exemption in full, partial, or an exemption at all.

FISCAL NOTE

There is no anticipated impact on the general fund. Local taxing districts that have properties losing exemptions should see a lower levy rate for all property taxpayers.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).