



Ohio Revised Code

Section 3701.981 Completion and submission of assessments and plans.

Effective: September 28, 2016

Legislation: House Bill 390 - 131st General Assembly

(A) As used in this section:

(1) "Assessment" means either of the following:

- (a) A hospital community health needs assessment that meets the requirements set forth in 26 C.F.R. 1.501(r)-3(b);
- (b) An assessment of community health conducted by a board of health.

(2) "Board of health" means the board of health of a city or general health district or the authority having the duties of a board of health under section 3709.05 of the Revised Code.

(3) "Plan" means either of the following:

- (a) A hospital implementation strategy that meets the requirements set forth in 26 C.F.R. 1.501(r)-3(c);
- (b) A plan regarding improving community health created by a board of health.

(4) "Tax-exempt hospital" means a nonprofit hospital or government-owned hospital that is exempt from income tax under section 501(c)(3) of the Internal Revenue Code of 1986, 26 U.S.C. 1, as amended, and that under federal law is a hospital organization required to meet community health needs assessment requirements set forth in 26 C.F.R. 1.501(r)-3.

(B)(1) Not later than July 1, 2017, each board of health and tax-exempt hospital shall submit to the department of health any existing plans and assessments for the most recent assessment and planning period.



(2) Beginning January 1, 2020, each board of health and tax-exempt hospital shall complete assessments and plans in alignment on a three-year interval established by the department. Not later than October 1, 2020, each board of health and tax-exempt hospital shall submit to the department plans and related assessments covering years 2020 through 2022. Beginning October 1, 2023, and every three years thereafter, each board of health and tax-exempt hospital shall submit subsequent plans and related assessments to the department. The department shall provide guidance regarding submitting plans and assessments and shall provide an online repository for the plans and assessments.

(C)(1) Not later than July 1, 2017, and annually thereafter, each tax-exempt hospital shall submit information to the department as follows:

(a) If the hospital is not a government-owned hospital, the hospital shall submit a copy of the hospital's schedule H (form 990) submitted to the internal revenue service for the preceding fiscal year, including corresponding attachments and reporting on financial assistance and means-tested government programs and community building activities in parts I and II of schedule H. Subsequent annual schedule H filings shall be submitted to the department not later than thirty days after filing with the internal revenue service.

(b) If the hospital is a government-owned hospital, the hospital shall submit information that is equivalent to the information that is submitted by a hospital under division (C)(1)(a) of this section.

(2) The department shall provide an online repository for schedule H and equivalent information submitted by tax-exempt hospitals.