What role do charitable, nonprofit hospitals have in community building activities post-2010 Patient Protection and Affordable Care Act Reforms? Leadership perspectives from an exploratory, intrinsic case study of persistent poverty leaver counties in rural New Mexico

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Abstract: Strengthening the community benefit practices of charitable, nonprofit community hospitals remains an urgent healthcare policy issue. Current literature suggests the comparative difference between nonprofit and for-profit hospitals continues to shrink, and policymakers may ask the nonprofit hospital industry to make tax concessions post-Patient Protection and Affordable Care Act (ACA) accordingly. This dissertation examines the perceived community benefit of charitable, nonprofit hospitals in two rural New Mexico persistent poverty counties through an exploratory, intrinsic case study. Community building activities are defined as tax-exemptible community benefit provided by the hospital. The hospital community building programs that are reported on IRS Form 990 Schedule H: Part II may be the last legitimate, distinguishable difference between the operating outcomes of nonprofit and for-profit community hospitals. Key informant interview data did not reveal major differences between the views of the nonprofit hospital CEOs and other local leaders on how a nonprofit, charitable hospital can best benefit a county. There was strong agreement between both groups of leaders that more transparency of the nonprofit hospital tax exemptions would be welcomed by the public. Better understanding the current, diverse perspectives of key local constituencies on the inherent value of a charitable, nonprofit hospital can help frame future discussions and decisions by healthcare boards, hospital administrators, community leaders, policymakers and taxpayers.

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