

150 the net earnings and profits of the entity irrevocably inure to the benefit of a nonprofit entity;

151 (c) ensure open access to medical services regardless of race, religion, gender, or
152 ability to pay;

153 (d) demonstrate that its policies reflect the public interest;

154 (e) annually establish that its total gift to the community exceeds its tax liability for
155 that year as determined in accordance with Subsection (4); and

156 (f) demonstrate that tax exemptions extended to satellite health care facilities and
157 centralized support facilities enhance and improve the nonprofit hospital's or other health care
158 related organization's mission.

159 (4) (a) A nonprofit hospital or other health care related organization shall annually
160 establish that its total gift to the community exceeds its tax liability by computing:

161 (i) the amount and value of the institution's unreimbursed care to medically indigent
162 persons or subsidized patients, as measured by computing the applicable Medicaid
163 reimbursement rate for the professional or facility services provided to a medically indigent
164 person or subsidized patient; and

165 (ii) the tax liability for that year, as measured by computing the amount of property tax
166 revenues that would be realized by assessing the hospital's or other health care related
167 organization's real property.

168 (b) In determining a nonprofit hospital's or other health care related organization's total
169 gift to the community, the following may not be included:

170 (i) the value of volunteer and community service rendered for and by the hospital or
171 other health care related organization;

172 (ii) the value of volunteer assistance donated by ~~H~~→ **an** ←~~H~~ individual to a nonprofit
172a hospital or

173 other health care related organization; or

174 (iii) the value of monetary donations given to a nonprofit hospital or other health care
175 related organization.

176 (5) (a) A nonprofit hospital or other health care related organization shall make a
177 statement that the nonprofit hospital's or other health care related organization's total gift to the
178 community exceeds its tax liability to the county to be eligible for a property tax exemption
179 under this section.

180 (b) (i) The commission shall develop a form for a nonprofit hospital or other health