

Rulemaking hearing rules
State Board of Equalization
Chapter 0600-08
Property Tax Exemptions
Amendments

Rule 0600-08-.03 Criteria For Exemption Of Medical Clinics is amended by deleting paragraph (2) and substituting instead the following:

(2) A clinic owned by a charitable institution will be approved for exemption if it meets the following criteria:

- (a) The clinic is located in a medically underserved area or serves a medically underserved population as designated by the U.S. Department of Health and Human Services or the State of Tennessee;
- (b) The clinic provides services without regard to ability to pay and, if it submits claims to any third party payer, it does not decline TennCare, Medicare, or the uninsured;
- (c) The clinic either does not charge for services to any patient, or if it charges for services, charges are based on a sliding-fee scale that is based on patients' family size and income, and
- (d) No physician or other employee of the clinic is compensated in amounts in excess of what is reasonable for services performed for the clinic and comparable to other qualified and experienced providers.

Authority: T.C.A. §§67-1-305 and 67-5-212.

The rulemaking hearing rules set out herein were property filed in the Department of State on the 25th day of June, 2008, and will become effective on the 8th day of September, 2008. (FS 06-27-08; DBID 2910)