



County Technical Assistance Service

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Private Act Hospital Authorities

Dear Reader:

The following document was created from the CTAS electronic library known as e-Li. This online library is maintained daily by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other e-Li material.

Sincerely,

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Private Act Hospital Authorities

Reference Number: CTAS-1534

In addition to all the rights and powers granted to a private act hospital authority under the provisions of T.C.A. § 7-57-601 *et seq.*, beginning with the 2001 tax year, and thereafter, a private act hospital authority will be exempt from the payment of any taxes or fees to the state or any subdivisions thereof, or to any officer or employee of the state or any subdivision thereof, except as provided in T.C.A. § 67-5-209. This exemption does not include fees paid by private act hospital authorities as required by T.C.A. § 68-11-216. The property of an authority is exempt from all county and municipal taxes; however, the authority must pay all county and municipal fees. An authority may agree to the payment of tax equivalents to the creating or participating governing authority or entity. Authorities shall be required to apply to the state board of equalization for claims for exemption of property residing outside the boundaries of their creating or participating governing authorities or entities. Exemptions will be (1) limited to property of the authority which would be exempt if owned and operated by a charitable hospital under T.C.A. § 67-5-212; and (2) granted in accordance with the same criteria used by the board of equalization in granting exemptions to property owned and operated by a charitable hospital under T.C.A. § 67-5-212.¹

¹T.C.A. § 67-5-209. *See also* T.C.A. § 67-9-201.

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