1. Record Nr. UNINA9910782797103321 Autore Hyatt Thomas K Titolo The law of tax-exempt healthcare organizations [[electronic resource] /] / Thomas K. Hyatt, Bruce R. Hopkins Hoboken, NJ,: J. Wiley & Sons, c2008 Pubbl/distr/stampa **ISBN** 1-281-31784-5 9786611317843 0-470-37152-8 Edizione [3rd ed.] Descrizione fisica 1 online resource (1153 p.) Collana Wiley Nonprofit Law, Finance and Management Series; v.225 Altri autori (Persone) HopkinsBruce R 343.73066 Disciplina Health facilities - Taxation - Law and legislation - United States Soggetti Hospitals - Taxation - Law and legislation - United States Tax exemption - Law and legislation - United States Lingua di pubblicazione Inglese Materiale a stampa **Formato** Livello bibliografico Monografia Note generali Includes index. Nota di contenuto The Law of Tax-Exempt Healthcare Organizations, Third Edition; About the Authors; Book Citations; Contents; Preface; Part I: Introduction to the Law of Tax-Exempt Healthcare Organizations; Chapter 1: Rationale for Tax-Exempt Healthcare Organizations; 1.1 DEFINING TAX-EXEMPT ORGANIZATIONS; 1.2 RATIONALES FOR TAX EXEMPTION; 1.3 CATEGORIES OF TAX-EXEMPT HEALTHCARE ORGANIZATIONS: 1.4 CHARITABLE HEALTHCARE ORGANIZATIONS; 1.5 THE LAW OF CHARITABLE TRUSTS; 1.6 RELIEF OF POVERTY; 1.7 PROMOTION OF HEALTH; 1.8 SOCIAL WELFARE ORGANIZATIONS Chapter 2: Advantages and Disadvantages of Tax Exemption 2.1 SOURCE OF TAX EXEMPTION: 2.2 ADVANTAGES OF TAX EXEMPTION: 2.3 DISADVANTAGES OF TAX EXEMPTION; 2.4 ALTERNATIVES TO TAX-EXEMPT STATUS: 2.5 NO CONTRACT, THIRD-PARTY BENEFICIARIES, RIGHT OF ACTION, OR CHARITABLE TRUST; Chapter 3: Criticisms of Tax Exemption; 3.1 CRITICISMS IN GENERAL; 3.2 CRITICISMS OF TAX EXEMPTION FOR HEALTHCARE ORGANIZATIONS: 3.3 THE

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A complete and up-to-date legal resource for administrators of taxexempt healthcare organizations, the Third Edition equips you with a comprehensive, one-volume source of detailed information on federal, state, and local laws covering tax-exempt healthcare organizations. The Third Edition of this practical, down-to-earth book tackles complex legal issues by providing you with plain-English explanations and the appropriate legal citations for further research.