

**347.32 Tax status.**

[This chapter](#) does not deprive any hospital of its tax exempt or nonprofit status, except that any portion of hospital property which is used for purposes other than nonprofit, health-related purposes shall be subject to property tax as provided for in [section 427.1, subsection 14](#).

[86 Acts, ch 1200, §7; 2023 Acts, ch 66, §85](#)

Section amended