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[S&P U.S. Not-For-Profit Acute Health Care 2026 Outlook: Resilient For Now, With Increased Credit Risks On The Horizon](#)

Sector View: Stable

- Healthy balance sheets support credit stability as organizations execute on strategic plans and make operating investments to position for future changes in health care delivery.
- Generally stable performance should continue for many providers, supported by good demand, management-driven operating initiatives, and for some, near-term increases in supplemental funding; however, a number of hospitals continue to perform below target earnings.
- Health care legislation from 2025's tax and spending bill presents headwinds, but provides time for organizations to adapt for likely revenue cuts and reduced insured lives, although other federal (and state) regulatory actions remain wild cards.

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