



2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

December 15, 2025

The Qualified Rural Hospital Organization Expense Tax Credit Cap for Calendar Year 2025 is \$100,000,000

For preapprovals processed through the date of this report, \$71,468,227 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$28,531,773 is remaining from the 2025 cap. If a donation is not confirmed as made the amounts will change.

2025 Timelines relating to the credit:

1. January 2, 2025 is the beginning date when applications can be submitted for preapproval by donors for the January 1 to June 30 period.
2. Assuming the cap is not met, June 30, 2025 is the ending date when applications can be submitted for preapproval by donors for the January 1 to June 30 period.
3. Assuming the cap is not met on June 30, 2025, July 1, 2025 is the beginning date when applications can be submitted for preapproval by donors for the July 1 to December 31 period;
4. Assuming the cap is not met, December 31, 2025 is the ending date when applications can be submitted for preapproval by donors for the July 1 to December 31 period; and
5. For the contributions preapproved on or before September 30, 2025, the preapproved contributions are required to be sent to the rural hospital organization by the earlier of 180 days from the preapproval date or October 31, 2025.
6. For the contributions preapproved after September 30, 2025, the preapproved contributions are required to be sent to the rural hospital organization by December 31, 2025;

The list and ranking order of rural hospital organizations eligible to receive contributions is available at <https://dch.georgia.gov/rural-hospital-tax-credit>

Undesignated contributions received by the Department are listed below. Information about undesignated contributions received by the Georgia HEART Hospital Program, and which rural hospital organization the contribution was attributed to, can be viewed on their website:

<https://www.georgiaheart.org/>

Calendar year 2025 information through the date of this report is listed on the following page. Note the undesignated contribution information is a subset of the total columns (the total columns include both designated and undesignated).

Name of Rural Hospital Organization (RHO)	Pre-Approved Amount of Credit	Reported Contribution by Hospital	Pre-Approved Amount that was Unspecified or Undesignated (note this is a subset of the "Total Preapproved Amount of Credit" Column)	Reported Contribution that was Unspecified or Undesignated (note this is a subset of the "Total Reported Contribution by Hospital" Column)
APPLING HOSPITAL	678,382.00	409,271.00	0.00	0.00
BACON COUNTY HOSPITAL	1,052,625.00	961,625.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	793,444.00	648,444.00	0.00	0.00
BLUE RIDGE GEORGIA HOSPITAL COMPANY LLC	1,801,881.00	1,475,531.00	0.00	0.00
BROOKS COUNTY HOSPITAL	213,083.00	135,583.00	0.00	0.00
CANDLER COUNTY HOSPITAL	2,551,348.00	1,218,348.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	627,493.00	507,470.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	2,895,754.00	2,068,816.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	4,000,000.00	3,912,617.00	0.00	0.00
CRISP REGIONAL HOSPITAL	1,460,346.00	1,266,246.00	0.00	0.00
DODGE COUNTY HOSPITAL	1,211,132.00	1,059,130.07	0.00	0.00
DONALSONVILLE HOSPITAL INC	394,523.00	281,523.00	0.00	0.00
DORMINY MEDICAL CENTER	1,184,879.00	1,089,263.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	863,871.00	760,871.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	1,517,880.00	1,257,800.00	0.00	0.00
EMANUEL MEDICAL CENTER	1,282,513.00	1,092,600.00	0.00	0.00
EVANS MEMORIAL HOSPITAL	1,495,223.00	1,332,440.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	845,120.00	783,950.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	549,198.00	486,698.00	0.00	0.00
JEFF DAVIS HOSPITAL	661,399.00	493,306.32	0.00	0.00
JEFFERSON HOSPITAL	1,177,566.00	870,436.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	2,257,593.00	2,083,843.00	0.00	0.00
LIBERTY MEM HOSPITAL CAFETERIA	840,958.00	662,138.00	0.00	0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	941,948.00	727,385.00	0.00	0.00
MEMORIAL HOSPITAL AND MANOR	2,375,452.00	1,159,175.32	0.00	0.00
MILLER COUNTY MEDICAL CENTER	858,034.00	685,533.50	0.00	0.00
MITCHELL COUNTY HOSPITAL	53,388.00	51,888.00	0.00	0.00
MONROE COUNTY HOSPITAL	959,388.00	802,388.00	0.00	0.00
MORGAN MEDICAL CENTER	1,979,994.00	1,334,631.24	0.00	0.00
NAVICENT HEALTH BALDWIN	1,254,178.00	975,934.00	0.00	0.00
NORTHEAST GEORGIA HEALTH SYSTEM INC	1,604,923.00	1,127,223.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER	1,346,723.00	1,199,623.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	1,318,140.00	799,465.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	1,835,477.00	1,206,377.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	1,418,925.00	1,130,607.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	1,564,947.00	547,688.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER INC	1,108,661.00	852,188.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM, INC.	2,318,815.00	1,483,865.00	0.00	0.00
SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	281,573.00	224,073.00	0.00	0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	2,246,261.00	1,864,460.85	0.00	0.00

ST. MARY'S SACRED HEART HOSPITAL	2,605,099.00	1,777,422.96	590,712.00	385,812.18
STEPHENS CO HOSPITAL AUTH	1,280,913.00	835,133.33	0.00	0.00
THE HOSPITAL AUTHORITY OF HABERSHAM COUNTY	1,504,123.00	1,262,123.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER	1,968,066.00	930,566.00	0.00	0.00
TMC HIGGINS GENERAL HOSPITAL	4,000,000.00	3,347,913.48	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	2,193,818.00	1,128,369.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	1,182,023.00	871,523.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	448,773.00	371,273.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	1,585,168.00	1,348,050.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	877,206.00	828,206.00	0.00	0.00
	71,468,227.00	53,731,034.07	590,712.00	385,812.18