

2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

February 25, 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, \$11,407,801 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$88,592,199 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	28,638.00	0.00	0.00	0.00
BACON COUNTY HOSPITAL	91,868.00	0.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	136,356.00	0.00	0.00	0.00
BLUE RIDGE MEDICAL CENTER	385,689.00	0.00	0.00	0.00
BROOKS COUNTY HOSPITAL	27,833.00	0.00	0.00	0.00
CANDLER COUNTY HOSPITAL	590,438.00	0.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	157,731.00	0.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	405,500.00	0.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	757,333.00	0.00	0.00	0.00
CRISP REGIONAL HOSPITAL	208,638.00	0.00	0.00	0.00
DODGE COUNTY HOSPITAL	380,848.00	0.00	0.00	0.00
DONALSONVILLE HOSPITAL INC	30,138.00	0.00	0.00	0.00
DORMINY MEDICAL CENTER	579,413.00	0.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	259,638.00	0.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	110,100.00	0.00	0.00	0.00
EMANUEL MEDICAL CENTER	441,600.00	0.00	0.00	0.00
EVANS MEMORIAL HOSPITAL	131,500.00	0.00	0.00	0.00
HABERSHAM COUNTY MEDICAL CENTER	86,138.00	0.00	0.00	0.00
HIGGINS GENERAL HOSPITAL	343,638.00	0.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	127,738.00	0.00	0.00	0.00
JEFF DAVIS HOSPITAL	50,138.00	0.00	0.00	0.00
JEFFERSON HOSPITAL	181,816.00	0.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	40,750.00	0.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	884,638.00	0.00	0.00	0.00
LIBERTY REGIONAL MEDICAL CENTER MEDICAL CENTER OF PEACH COUNTY, NAVICENT	548,138.00	0.00	0.00	0.00
HEALTH	159,000.00	0.00	0.00	0.00
MEMORIAL HOSPITAL AND MANOR	376,868.00	0.00	0.00	0.00
MILLER COUNTY HOSPITAL	235,100.00	0.00	0.00	0.00
MITCHELL COUNTY HOSPITAL	1,138.00	0.00	0.00	0.00
MONROE COUNTY HOSPITAL	134,388.00	0.00	0.00	0.00
MORGAN MEMORIAL HOSPITAL	64,014.00	0.00	0.00	0.00
NAVICENT HEALTH BALDWIN	39,500.00	0.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER LUMPKIN	292,138.00	0.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER, INC	362,738.00	0.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	135,031.00	0.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	395,000.00	0.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	269,165.00	0.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN	53,376.00	0.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - LANIER	0.00	0.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM - CAMDEN	347,000.00	0.00	0.00	0.00
SOUTHWELL MEDICAL CENTER	16,138.00	0.00	0.00	0.00

ST. MARY'S GOOD SAMARITAN HOSPITAL	186,336.00	0.00	0.00	0.00
ST. MARY'S SACRED HEART HOSPITAL	227,250.00	0.00	0.00	0.00
STEPHENS COUNTY HOSPITAL	277,388.00	0.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER	219.554.00	0.00	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	86,138.00	0.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	97.954.00	0.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	96.224.00	0.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	165,500.00	0.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	184.608.00	0.00	0.00	0.00
	11,407,801.00	0.00	0.00	0.00