



2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

April 23, 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, \$16,893,627 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$83,106,373 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	119,170.00	5,000.00	0.00	0.00
BACON COUNTY HOSPITAL	182,125.00	46,730.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	261,956.00	23,000.00	0.00	0.00
BLUE RIDGE MEDICAL CENTER	672,161.00	77,500.00	0.00	0.00
BROOKS COUNTY HOSPITAL	34,833.00	19,695.00	0.00	0.00
CANDLER COUNTY HOSPITAL	711,771.00	42,000.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	167,981.00	50,000.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	741,320.00	293,500.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	1,802,483.00	567,195.00	0.00	0.00
CRISP REGIONAL HOSPITAL	382,383.00	102,175.00	0.00	0.00
DODGE COUNTY HOSPITAL	539,607.00	141,705.00	0.00	0.00
DONALSONVILLE HOSPITAL INC	48,138.00	30,000.00	0.00	0.00
DORMINY MEDICAL CENTER	1,120,551.00	10,000.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	337,638.00	43,500.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	277,168.00	26,800.00	0.00	0.00
EMANUEL MEDICAL CENTER	777,738.00	18,000.00	0.00	0.00
EVANS MEMORIAL HOSPITAL	1,013,377.00	830,000.00	0.00	0.00
HIGGINS GENERAL HOSPITAL	785,438.00	215,000.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	191,801.00	55,400.00	0.00	0.00
JEFF DAVIS HOSPITAL	98,338.00	20,000.00	0.00	0.00
JEFFERSON HOSPITAL	333,816.00	50,000.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	615,842.00	10,000.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	1,122,308.00	810,000.00	0.00	0.00
LIBERTY REGIONAL MEDICAL CENTER	609,138.00	537,000.00	0.00	0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	216,500.00	95,000.00	0.00	0.00
MEMORIAL HOSPITAL AND MANOR	611,868.00	71,500.00	0.00	0.00
MILLER COUNTY HOSPITAL	353,000.00	21,000.00	0.00	0.00
MITCHELL COUNTY HOSPITAL	1,138.00	0.00	0.00	0.00
MONROE COUNTY HOSPITAL	347,388.00	60,000.00	0.00	0.00
MORGAN MEMORIAL HOSPITAL	341,713.00	38,000.00	0.00	0.00
NAVICENT HEALTH BALDWIN	137,250.00	11,000.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER HABERSHAM (aka HABERSHAM COUNTY MEDICAL CENTER)	250,788.00	31,000.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER LUMPKIN	431,763.00	113,000.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER	411,838.00	52,100.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	194,749.00	70,870.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	465,750.00	10,250.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	360,733.00	86,000.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	75,876.00	5,000.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - LANIER CAMPUS	112,948.00	0.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM – CAMDEN CAMPUS	726,580.00	265,200.00	0.00	0.00

SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	16,188.00	0.00	0.00	0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	726,136.00	81,558.00	0.00	0.00
ST. MARY'S SACRED HEART HOSPITAL	343,150.00	72,950.00	0.00	0.00
STEPHENS COUNTY HOSPITAL	372,908.00	14,000.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER	335,604.00	120,200.00	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	272,288.00	25,000.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	199,954.00	20,500.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	121,224.00	41,000.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	391,668.00	57,500.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	420,889.00	35,000.00	0.00	0.00
	21,186,972.00	5,421,828.00	0.00	0.00