2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

May 21, 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, $25,080,940 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of $100 million has been used. As such $74,919,060 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	120,170.00	7,500.00	0.00	0.00
BACON COUNTY HOSPITAL	208,625.00	64,230.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	358,506.00	35,356.00	0.00	0.00
BLUE RIDGE MEDICAL CENTER	671,229.00	243,100.00	0.00	0.00
BROOKS COUNTY HOSPITAL	62,583.00	19,695.00	0.00	0.00
CANDLER COUNTY HOSPITAL	750,771.00	133,900.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	197,981.00	50,000.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	754,120.00	331,000.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	1,995,733.00	900,095.00	0.00	0.00
CRISP REGIONAL HOSPITAL	615,861.00	130,395.00	0.00	0.00
DODGE COUNTY HOSPITAL	584,076.00	147,383.00	0.00	0.00
DONALSONVILLE HOSPITAL INC	48,138.00	30,000.00	0.00	0.00
DORMINY MEDICAL CENTER	1,120,551.00	35,000.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	441,638.00	136,000.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	444,668.00	48,800.00	0.00	0.00
EMANUEL MEDICAL CENTER	783,738.00	336,000.00	0.00	0.00
EVANS MEMORIAL HOSPITAL	1,013,377.00	919,239.00	0.00	0.00
HIGGINS GENERAL HOSPITAL	1,256,438.00	279,800.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	320,826.00	72,400.00	0.00	0.00
JEFF DAVIS HOSPITAL	105,838.00	35,000.00	0.00	0.00
JEFFERSON HOSPITAL	363,816.00	171,000.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	664,842.00	15,000.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	1,564,458.00	830,000.00	0.00	0.00
LIBERTY REGIONAL MEDICAL CENTER	616,038.00	552,000.00	0.00	0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	236,000.00	105,000.00	0.00	0.00
MEMORIAL HOSPITAL AND MANOR	735,368.00	133,000.00	0.00	0.00
MILLER COUNTY HOSPITAL	353,000.00	96,000.00	0.00	0.00
MITCHELL COUNTY HOSPITAL	10,888.00	0.00	0.00	0.00
MONROE COUNTY HOSPITAL	374,888.00	60,750.00	0.00	0.00
MORGAN MEMORIAL HOSPITAL	364,813.00	40,500.00	0.00	0.00
NAVICENT HEALTH BALDWIN	172,250.00	55,000.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER HABERSHAM (aka HABERSHAM COUNTY MEDICAL CENTER)	335,788.00	41,000.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER LUMPKIN	531,763.00	138,000.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER	585,838.00	72,200.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	199,749.00	86,780.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	485,750.00	40,250.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	693,233.00	138,500.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	82,876.00	35,000.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - LANIER CAMPUS	219,188.00	20,810.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM – CAMDEN CAMPUS	868,580.00	315,800.00	0.00	0.00

SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	16,188.00	10,050.00	0.00	0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	871,636.00	260,636.00	0.00	0.00
ST. MARY'S SACRED HEART HOSPITAL	348,650.00	114,000.00	145,917.00	16,317.00
STEPHENS COUNTY HOSPITAL	395,158.00	42,960.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER	454,604.00	161,500.00	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	315,348.00	65,000.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	252,954.00	65,500.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	123,474.00	55,000.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	515,668.00	91,800.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	473,267.00	43,000.00	0.00	0.00
	25,080,940.00	**7,810,929.00**	**145,917.00**	**16,317.00**