



2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

June 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, \$30,428,888 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$69,571,112 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	136,286.00	7,500.00	0.00	0.00
BACON COUNTY HOSPITAL	216,125.00	82,230.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	364,644.00	35,356.00	0.00	0.00
BLUE RIDGE MEDICAL CENTER	748,229.00	289,171.00	0.00	0.00
BROOKS COUNTY HOSPITAL	107,583.00	22,695.00	0.00	0.00
CANDLER COUNTY HOSPITAL	952,271.00	133,900.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	197,981.00	50,000.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	807,120.00	351,000.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	2,735,899.00	930,095.00	0.00	0.00
CRISP REGIONAL HOSPITAL	640,861.00	130,395.00	0.00	0.00
DODGE COUNTY HOSPITAL	633,282.00	249,505.00	0.00	0.00
DONALSONVILLE HOSPITAL INC	138,138.00	30,000.00	0.00	0.00
DORMINY MEDICAL CENTER	1,237,051.00	35,000.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	487,138.00	136,000.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	621,668.00	68,800.00	0.00	0.00
EMANUEL MEDICAL CENTER	793,838.00	577,000.00	0.00	0.00
EVANS MEMORIAL HOSPITAL	1,014,160.00	920,739.00	0.00	0.00
HIGGINS GENERAL HOSPITAL	1,398,438.00	594,800.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	343,326.00	74,425.00	0.00	0.00
JEFF DAVIS HOSPITAL	120,338.00	37,500.00	0.00	0.00
JEFFERSON HOSPITAL	629,816.00	192,000.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	664,842.00	39,000.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	1,650,958.00	832,500.00	0.00	0.00
LIBERTY REGIONAL MEDICAL CENTER	616,038.00	557,000.00	0.00	0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	241,348.00	105,000.00	0.00	0.00
MEMORIAL HOSPITAL AND MANOR	949,912.00	370,500.00	0.00	0.00
MILLER COUNTY HOSPITAL	435,500.00	106,000.00	0.00	0.00
MITCHELL COUNTY HOSPITAL	14,888.00	0.00	0.00	0.00
MONROE COUNTY HOSPITAL	379,888.00	173,750.00	0.00	0.00
MORGAN MEMORIAL HOSPITAL	579,317.00	140,500.00	0.00	0.00
NAVICENT HEALTH BALDWIN	381,300.00	58,500.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER HABERSHAM (aka HABERSHAM COUNTY MEDICAL CENTER)	723,288.00	46,000.00	0.00	0.00
NORTHEAST GEORGIA MEDICAL CENTER LUMPKIN	541,463.00	162,500.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER	605,338.00	84,200.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	241,223.00	132,215.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	644,250.00	70,250.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	795,573.00	145,700.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	109,676.00	46,000.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - LANIER CAMPUS	259,188.00	31,050.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM – CAMDEN CAMPUS	881,080.00	345,580.00	0.00	0.00

SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	39,688.00	10,050.00	0.00	0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	1,151,278.00	410,277.91	0.00	0.00
ST. MARY'S SACRED HEART HOSPITAL	740,150.00	154,500.00	153,417.00	41,817.00
STEPHENS COUNTY HOSPITAL	405,654.00	52,960.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER	506,810.00	182,050.00	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	705,269.00	213,000.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	262,954.00	88,500.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	123,888.00	65,000.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	920,668.00	211,800.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	533,267.00	94,000.00	0.00	0.00
	30,428,888.00	9,876,493.91	0.00	0.00