



2025 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

September 18, 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, \$54,030,024 of the 2025 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$45,969,976 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	\$401,571.00	\$229,723.00	\$0.00	\$0.00
BACON COUNTY HOSPITAL	\$656,625.00	\$193,868.00	\$0.00	\$0.00
BLECKLEY MEMORIAL HOSPITAL	\$875,644.00	\$241,794.00	\$0.00	\$0.00
BLUE RIDGE MEDICAL CENTER	\$1,496,977.00	\$875,107.00	\$0.00	\$0.00
BROOKS COUNTY HOSPITAL	\$135,583.00	\$44,833.00	\$0.00	\$0.00
CANDLER COUNTY HOSPITAL	\$1,532,871.00	\$631,838.00	\$0.00	\$0.00
CLINCH MEMORIAL HOSPITAL	\$376,224.00	\$294,270.00	\$0.00	\$0.00
COFFEE REGIONAL MEDICAL CENTER	\$1,959,766.00	\$545,700.00	\$0.00	\$0.00
COLQUITT REGIONAL MEDICAL CENTER	\$4,084,135.00	\$2,268,885.00	\$0.00	\$0.00
CRISP REGIONAL HOSPITAL	\$1,271,346.00	\$530,168.00	\$0.00	\$0.00
DODGE COUNTY HOSPITAL	\$1,201,649.00	\$857,743.25	\$0.00	\$0.00
DONALSONVILLE HOSPITAL INC	\$271,523.00	\$206,523.00	\$0.00	\$0.00
DORMINY MEDICAL CENTER	\$1,643,051.00	\$114,413.00	\$0.00	\$0.00
EFFINGHAM HEALTH SYSTEM	\$874,123.00	\$554,023.00	\$0.00	\$0.00
ELBERT MEMORIAL HOSPITAL	\$1,142,418.00	\$388,250.00	\$0.00	\$0.00
EMANUEL MEDICAL CENTER	\$1,083,538.00	\$762,000.00	\$0.00	\$0.00
EVANS MEMORIAL HOSPITAL	\$1,276,578.00	\$1,121,407.00	\$0.00	\$0.00
HIGGINS GENERAL HOSPITAL	\$3,423,373.00	\$1,453,323.00	\$0.00	\$0.00
JASPER MEMORIAL HOSPITAL	\$483,826.00	\$381,248.00	\$0.00	\$0.00
JEFF DAVIS HOSPITAL	\$486,557.00	\$131,888.00	\$0.00	\$0.00
JEFFERSON HOSPITAL	\$779,259.00	\$610,623.00	\$0.00	\$0.00
JENKINS COUNTY MEDICAL CENTER	\$739,342.00	\$597,250.00	\$0.00	\$0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	\$2,043,843.00	\$1,234,523.00	\$0.00	\$0.00
LIBERTY REGIONAL MEDICAL CENTER	\$646,438.00	\$624,038.00	\$0.00	\$0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	\$697,733.00	\$426,385.00	\$0.00	\$0.00
MEMORIAL HOSPITAL AND MANOR	\$1,372,601.00	\$689,966.32	\$0.00	\$0.00
MILLER COUNTY HOSPITAL	\$874,276.00	\$462,909.00	\$0.00	\$0.00
MITCHELL COUNTY HOSPITAL	\$51,888.00	\$1,138.00	\$0.00	\$0.00
MONROE COUNTY HOSPITAL	\$832,388.00	\$366,388.00	\$0.00	\$0.00
MORGAN MEMORIAL HOSPITAL	\$922,743.00	\$477,563.00	\$0.00	\$0.00
NAVICENT HEALTH BALDWIN	\$1,066,650.00	\$162,750.00	\$0.00	\$0.00
NORTHEAST GEORGIA MEDICAL CENTER HABERSHAM (aka HABERSHAM COUNTY MEDICAL CENTER)	\$1,104,823.00	\$383,373.00	\$0.00	\$0.00
NORTHEAST GEORGIA MEDICAL CENTER LUMPKIN	\$1,169,048.00	\$558,523.00	\$0.00	\$0.00
PHOEBE SUMTER MEDICAL CENTER	\$1,194,173.00	\$858,723.00	\$0.00	\$0.00
PHOEBE WORTH MEDICAL CENTER	\$824,478.00	\$366,095.00	\$0.00	\$0.00
PIEDMONT MCDUFFIE HOSPITAL	\$1,059,227.00	\$780,273.00	\$0.00	\$0.00
PUTNAM GENERAL HOSPITAL	\$1,237,925.00	\$361,355.00	\$0.00	\$0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	\$449,488.00	\$232,011.00	\$0.00	\$0.00
SOUTH GEORGIA MEDICAL CENTER - LANIER CAMPUS	\$707,188.00	\$245,188.00	\$0.00	\$0.00
SOUTHEAST GEORGIA HEALTH SYSTEM – CAMDEN CAMPUS	\$1,284,665.00	\$826,965.00	\$0.00	\$0.00

SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	\$185,073.00	\$146,573.00	\$0.00	\$0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	\$1,887,804.00	\$845,445.65	\$0.00	\$0.00
ST. MARY'S SACRED HEART HOSPITAL	\$1,698,819.00	\$690,568.97	\$341,867.00	\$128,767.00
STEPHENS COUNTY HOSPITAL	\$923,023.00	\$438,675.32	\$0.00	\$0.00
TIFT REGIONAL MEDICAL CENTER	\$1,033,566.00	\$538,245.00	\$0.00	\$0.00
UPSON REGIONAL MEDICAL CENTER	\$1,123,654.00	\$746,773.00	\$0.00	\$0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	\$882,273.00	\$360,273.00	\$0.00	\$0.00
WAYNE MEMORIAL HOSPITAL	\$291,273.00	\$249,023.00	\$0.00	\$0.00
WELLSTAR SYLVAN GROVE HOSPITAL	\$1,449,118.00	\$480,800.00	\$0.00	\$0.00
WILLS MEMORIAL HOSPITAL	\$819,867.00	\$675,986.00	\$0.00	\$0.00
	\$54,030,024.00	\$27,265,406.51	\$341,867.00	\$128,767.00