



## 2026 QUALIFIED RURAL HOSPITAL ORGANIZATION EXPENSE TAX CREDIT

January 22, 2026

**The Qualified Rural Hospital Organization Expense Tax Credit Cap for Calendar Year 2026 is \$100,000,000**

**For preapprovals processed through the date of this report, \$7,229,130 of the 2026 Qualified Rural Hospital Organization Expense Tax Credit cap of \$100 million has been used. As such \$92,770,870 is remaining from the 2026 cap. If a donation is not confirmed as made the amounts will change.**

2026 Timelines relating to the credit:

1. January 2, 2026 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, 2026 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, 2026, July 1, 2026 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, 2026 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, 2026, 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, 2026.
6. For the contributions preapproved after September 30, 2026, the preapproved contributions are required to be sent to the rural hospital organization by December 31, 2026;

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 2026 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	64,000.00	0.00	0.00	0.00
BACON COUNTY HOSPITAL	48,550.00	0.00	0.00	0.00
BLECKLEY MEMORIAL HOSPITAL	95,000.00	0.00	0.00	0.00
BLUE RIDGE GEORGIA HOSPITAL COMPANY LLC	85,000.00	0.00	0.00	0.00
BROOKS COUNTY HOSPITAL	60,000.00	0.00	0.00	0.00
CANDLER COUNTY HOSPITAL	347,500.00	0.00	0.00	0.00
CLINCH MEMORIAL HOSPITAL	65,000.00	0.00	0.00	0.00
COFFEE REGIONAL MEDICAL CENTER	260,000.00	0.00	0.00	0.00
COLQUITT REGIONAL MEDICAL CENTER	623,000.00	0.00	0.00	0.00
CRISP REGIONAL HOSPITAL	68,800.00	0.00	0.00	0.00
DODGE COUNTY HOSPITAL	114,500.00	0.00	0.00	0.00
DONALSONVILLE HOSPITAL INC	55,000.00	0.00	0.00	0.00
DORMINY MEDICAL CENTER	5,000.00	0.00	0.00	0.00
EFFINGHAM HEALTH SYSTEM	210,000.00	0.00	0.00	0.00
ELBERT MEMORIAL HOSPITAL	26,800.00	0.00	0.00	0.00
EMANUEL MEDICAL CENTER	310,000.00	0.00	0.00	0.00
EVANS MEMORIAL HOSPITAL INC	750,000.00	0.00	0.00	0.00
JENKINS COUNTY MEDICAL CENTER	42,500.00	0.00	0.00	0.00
JASPER MEMORIAL HOSPITAL	126,325.00	0.00	0.00	0.00
JEFF DAVIS HOSPITAL	60,000.00	0.00	0.00	0.00
JEFFERSON HOSPITAL	28,000.00	0.00	0.00	0.00
JOHN D. ARCHBOLD MEMORIAL HOSPITAL	976,000.00	0.00	0.00	0.00
LIBERTY REGIONAL MEDICAL CENTER	570,800.00	0.00	0.00	0.00
MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	30,000.00	0.00	15,000.00	0.00
MEMORIAL HOSPITAL AND MANOR	20,000.00	0.00	0.00	0.00
MILLER COUNTY MEDICAL CENTER	93,257.00	0.00	0.00	0.00
MONROE COUNTY HOSPITAL	18,000.00	0.00	0.00	0.00
MORGAN MEDICAL CENTER	10,000.00	0.00	0.00	0.00
NAVICENT HEALTH BALDWIN	14,650.00	0.00	0.00	0.00
NORTHEAST GEORGIA HEALTH SYSTEM INC	111,500.00	0.00	0.00	0.00
PHOEBE SUMTER MEDICAL CENTER	337,250.00	0.00	0.00	0.00
PHOEBE WORTH MEDICAL CENTER	220,000.00	0.00	0.00	0.00
PIEDMONT MCDUFFIE HOSPITAL	10,000.00	0.00	0.00	0.00
PUTNAM GENERAL HOSPITAL	35,900.00	0.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	65,000.00	0.00	0.00	0.00
SOUTH GEORGIA MEDICAL CENTER INC	80,000.00	0.00	0.00	0.00
SOUTHEAST GEORGIA HEALTH SYSTEM, INC.	330,597.00	0.00	0.00	0.00
SOUTHWELL MEDICAL CENTER - TIFT REGIONAL MEDICAL CENTER	57,000.00	0.00	0.00	0.00
ST. MARY'S GOOD SAMARITAN HOSPITAL	51,000.00	0.00	0.00	0.00
ST. MARY'S SACRED HEART HOSPITAL, INC.	26,450.00	0.00	0.00	0.00
STEPHENS CO HOSPITAL AUTH	27,400.00	0.00	0.00	0.00

TAYLOR REGIONAL HOSPITAL	37,500.00	0.00	0.00	0.00
THE HOSPITAL AUTHORITY OF HABERSHAM COUNTY	98,500.00	0.00	0.00	0.00
TIFT REGIONAL MEDICAL CENTER.	203,000.00	0.00	0.00	0.00
TMC HIGGINS GENERAL HOSPITAL	40,700.00	0.00	0.00	0.00
UPSON REGIONAL MEDICAL CENTER	26,500.00	0.00	0.00	0.00
WASHINGTON COUNTY REGIONAL MEDICAL CENTER	53,000.00	0.00	0.00	0.00
WAYNE MEMORIAL HOSPITAL	85,000.00	0.00	0.00	0.00
WELLSTAR SYLVAN GROVE HOSPITAL	60,669.00	0.00	0.00	0.00
WILLS MEMORIAL HOSPITAL	94,482.00	0.00	0.00	0.00
	<b>7,229,130.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>