



**GEORGIA DEPARTMENT
OF COMMUNITY HEALTH**

**RURAL HOSPITAL TAX
CREDIT PROGRAM**

**CY 2024 – 2025
OPERATIONS MANUAL**

GEORGIA DEPARTMENT OF COMMUNITY HEALTH

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Table of Contents

Pursuant to OCGA § 31-8-9.1(b)(3), this operations manual contains the following:

CY 2024 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE.....	3
FIVE-YEAR PLAN FOR UTILIZATION OF TAX CREDIT DONATIONS.....	4
RURAL HOSPITAL TAX CREDIT FINANCIAL NEED RANKING METHODOLOGY	5



CY 2025 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE

Timeline for Determining Eligibility for the CY 2024 Rural Hospital Tax Credit:

July 19, 2024– FY 2023 Hospital Financial Survey due to DCH

October 25, 2024– CY 2025 Preliminary List of Eligible Hospitals posted to the DCH website

November 1, 2024 – Deadline for hospitals to submit to DCH the following: FY 2023 990 Proxy form, Five Year Plan, and the SER (Supplier Evaluation Risk Rating) Score for your facility from a Dun & Bradstreet report (examples include the Dun & Bradstreet Risk Analytics Report or the Dun & Bradstreet Business Information Report Snapshot)

- Submit to: tax.credit@dch.ga.gov.

December 2, 2024 – CY 2025 Final List of Eligible Hospitals and Eligible Hospitals ranked by Financial Need posted to the DCH website

Timeline for Reporting on CY 2024 Rural Hospital Donations and Expenditures:

January 3, 2025– CY 2024 Rural Hospital Tax Credit Donation and Expenditure Report template posted to the DCH website.

February 7, 2025 – Deadline for hospitals to submit completed Donation and Expenditure Reports to DCH

- Submit to: tax.credit@dch.ga.gov



FIVE-YEAR PLAN FOR UTILIZATION OF TAX CREDIT DONATIONS

PURPOSE: The five-year plan will include strategies to address debt, uncompensated care and other challenges to the fiscal viability and stability of critical access and small rural hospitals using tax credit donations.

HOSPITAL: _____ **DUE DATE:** 11/01/2024

FIVE-YEAR PLAN

DEBT	
Total Amount of Long-Term Debt	\$
Total Amount of payables over 30 days	\$
How will donations be used to reduce/eliminate current short and long-term debt?	
UNCOMPENSATED CARE (indigent, charity, bad debt)	
Total Amount of Uncompensated Care	\$
How will donations be used to address uncompensated care? (provide detailed explanation)	
OTHER CHALLENGES TO FINANCIAL VIABILITY AND STABILITY	
Provide a narrative describing other challenges to the hospital’s financial stability and how donations will be used to address them. (Examples: the need to purchase new or replace capital equipment to enhance efficiencies/increase revenues, building renovations/improvements to increase efficiencies, recruitment needs, etc.)	



RURAL HOSPITAL TAX CREDIT FINANCIAL NEED RANKING METHODOLOGY

There are 3 equally weighted factors used for ranking the financial need of the hospitals eligible for the Rural Hospital Tax Credit. The 3 factors are:

- (1) Dun and Bradstreet Supplier Evaluation Risk (SER) Score.
- (2) Low Income Utilization Rate (LIUR) from the Disproportionate Share Hospital (DSH) calculation.
- (3) Current Ratio calculated from the data that the hospitals submit in their proxy 990 forms.

Each hospital is ranked on each of these factors. The hospital's three factor ranks are then summed to get the hospital's overall financial need ranking. The overall financial need ranking is used to determine the final Rural Hospital Tax Credit Ranking of Financial Need.