



**GEORGIA DEPARTMENT
OF COMMUNITY HEALTH**

RURAL HOSPITAL TAX CREDIT PROGRAM

**CY 2025 – 2026
OPERATIONS MANUAL**

GEORGIA DEPARTMENT OF COMMUNITY HEALTH

Published as of July 2025



Table of Contents

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

CY 2025 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 2026 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE

Timeline for Determining Eligibility for the CY 2025 Rural Hospital Tax Credit:

- **March 7, 2025** 2024 Annual Hospital Questionnaire and Addenda due to DCH
 - **July 25, 2025** 2024 Hospital Financial Survey and Addenda due to DCH
 - **October 24, 2025** CY 2025 Preliminary List of Eligible Hospitals posted to the DCH website
 - **October 31, 2025** – Deadline for hospitals to submit to DCH the following: FY 2024 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). DCH requests that the 5-year plan cover sheet located on the next page is utilized and dated on or before the due date of 10/31/2025.
- ❖ Submit to: tax.credit@dch.ga.gov.
- **December 5, 2025** CY 2026 Final List of Eligible Hospitals and Eligible Hospitals ranked by Financial Need posted to the DCH website

Timeline for Reporting on CY 2025 Rural Hospital Donations and Expenditures:

- **January 9, 2026** CY 2025 Rural Hospital Tax Credit Donation and Expenditure Report template posted to the DCH website
 - **February 6, 2026** Deadline for hospitals to submit completed Donation and Expenditure Reports to DCH
- ❖ Submit to: tax.credit@dch.ga.gov



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. This information is due by 10/31/2025 or before.

FIVE-YEAR PLAN

4



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.