

Invest Your State Taxes in Rural Healthcare



The Georgia HEART Hospital Program allows individuals and businesses to redirect their Georgia income taxes to eligible rural hospitals—helping strengthen financial stability and improve access to care for rural communities across the state.

What is the Georgia HEART Rural Hospital Tax Credit Program, and how much can I contribute?

The Georgia HEART Rural Hospital Tax Credit Program allows Georgia taxpayers to receive a **100% state income tax credit** for contributions made to qualified rural hospitals, subject to the limits outlined below.

TAX FILING STATUS	JANUARY- JUNE	JULY – DECEMBER
Individual Filer	up to \$5,000	unlimited
Married Filing Separately	up to \$5,000	unlimited
Married Filing Jointly	up to \$10,000	unlimited
C Corporation, Trust, or Pass-Through Entity electing to pay tax at entity level	up to 75% of annual Georgia tax liability	up to 75% of annual Georgia tax liability
Individual Owner of S-Corp, LLC, or Partnership (Pass-Through Entity) NOT paying tax at entity level	up to \$25,000	unlimited, but pass through owner must have sufficient business income (K-1 and W-2) to support contribution

When do I need to sign up and what is the process?

Secure your place for the 2026 tax year by applying early. HEART tax credits are awarded on a first-come, first-served basis, making timely submission essential. This innovative tax credit allows you to direct your Georgia tax dollars to support our hospital and help ensure continued access to quality care.

It's easy to participate! Follow these simple steps:

