

# Program Legislation

## Georgia's Education Expense Credit law – since 2008

[GA HB 1133](#) (2008) – Georgia's QEE (tuition tax credit) law was passed in original form

- Georgia lawmakers passed one of the most free-market tuition tax credit laws in U.S.
- Available credits set at \$50 million per year
- Student eligibility required only current enrollment in Georgia public school
- Minimal reporting requirements for SSOs; DOR not allowed to make data public
- SSOs must obligate at least 90% of contributions for scholarships

[GA HB 325](#) (2011)

- Amended the QEE Tax Credit law to:

- Include a CPI escalator on the annual cap (with sunset in 2018)
- Clarify student eligibility
- Require greater transparency and accountability for SSOs
- Impose first-ever maximum annual award limit for individual students

[GA HB 283](#) (2013 - pp. 28-35)

- Amended the QEE Tax Credit law to:

- Raise the annual cap to \$58 million
- Require six-week public school attendance for eligibility (grade 2 and above)
- Reduce the admin fees which may be charged by SSOs (5% to 10% scale)
- Require SSOs to award scholarships to specific students within one year
- Require SSOs to consider financial needs of students based on all sources
- Prohibit SSO from awarding scholarships to any individual designated by donor
- Prohibit SSO from promising scholarship in exchange for contribution
- Allow a tax credit for up to \$10,000 for individuals with ownership in pass through

[GA HB 217](#) (2018)

- Amended the QEE Tax Credit law to:

- Raise the annual cap to \$100 million for the next decade
- Moderately reduce the fees which SSOs are allowed to retain
- Clarify and improve the SSO scholarship reporting process to DOR
- Require State auditors to evaluate the program in five years to determine its financial and economic impact to the State