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