

House Bill 221

By: Representatives Thomas of the 100<sup>th</sup>, Randall of the 142<sup>nd</sup>, Abrams of the 89<sup>th</sup>, Hugley of the 136<sup>th</sup>, Fludd of the 64<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 2A of Title 20 of the Official Code of Georgia Annotated, relating to  
2 student scholarship organizations, so as to provide that certain records of qualified schools  
3 and programs which enroll eligible students are subject to open records laws; to require  
4 certain reporting from qualified schools and programs enrolling scholarship students; to  
5 amend Code Section 48-7-29.16 of the Official Code of Georgia Annotated, relating to  
6 qualified education tax credits, so as to remove the annual adjustment of the maximum  
7 aggregate tax credits allowed; to provide for related matters; to provide for an effective date  
8 and applicability; to repeal conflicting laws; and for other purposes.

9 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

10 Chapter 2A of Title 20 of the Official Code of Georgia Annotated, relating to student  
11 scholarship organizations, is amended by adding new Code sections to read as follows:

12 "20-2A-8.

13 (a) Records of a qualified school or program which relate to an eligible student's  
14 enrollment and attendance in such school or program shall be subject to Article 4 of  
15 Chapter 18 of Title 50, relating to open records. This subsection shall not be construed to  
16 violate the provisions of the federal Family Educational Rights and Privacy Act of 1974,  
17 20 U.S.C. Section 1232g.

18 (b) This Code section shall only apply to a qualified school or program which enrolls one  
19 or more eligible students who are utilizing a scholarship or tuition grant from a student  
20 scholarship organization pursuant to this chapter for purposes of attending such qualified  
21 school or program.

22 20-2A-9.

23 Each qualified school or program which enrolls one or more eligible students who receive  
24 and are utilizing a scholarship or tuition grant from a student scholarship organization  
25

26 pursuant to this chapter for purposes of attending such qualified school or program shall  
 27 annually report to the State Board of Education, no later than September 1 of each year, the  
 28 following information:

29 (1) The total number of scholarship students enrolled in the qualified school or program  
 30 utilizing a scholarship or tuition grant from a student scholarship organization pursuant  
 31 to this chapter for purposes of attending such qualified school or program;

32 (2) The total amount of scholarship or tuition grant funding received by the school on  
 33 behalf of scholarship students and a breakdown of individual amounts received on behalf  
 34 of each student; provided, however, that no identifying information shall be included in  
 35 such breakdown, and provided, further, that if the submission of such breakdown would  
 36 reasonably interfere with maintaining the confidentiality of a scholarship student, such  
 37 breakdown shall not be provided;

38 (3) Nonidentifying data of the scholarship students attending such school or program  
 39 stating the name of the public school attended and the dates attended by each scholarship  
 40 student; and

41 (4) Aggregated demographic data of the scholarship students attending such school or  
 42 program with respect to race, ethnicity, and gender."

#### 43 **SECTION 2.**

44 Code Section 48-7-29.16 of the Official Code of Georgia Annotated, relating to qualified  
 45 education tax credits, is amended by revising subsection (d) and paragraph (1) of subsection  
 46 (f) as follows:

47 "(d) The tax credit shall not be allowed if the taxpayer designates the taxpayer's qualified  
 48 education expense for the direct benefit of any dependent of the taxpayer or if the taxpayer  
 49 swaps donations with another taxpayer to benefit either taxpayer's dependent."

50 "(f)(1) In no event shall the aggregate amount of tax credits allowed under this Code  
 51 section exceed \$50 million per tax year; provided, however, that this maximum amount  
 52 shall be adjusted annually until January 1, 2018, which adjustment may be based on the  
 53 most recent annual percentage change in the Consumer Price Index for All Urban  
 54 Consumers, U.S. City Average All Items Index, published by the Bureau of Labor Statistics  
 55 of the United States Department of Labor, as determined by the department."

#### 56 **SECTION 3.**

57 This Act shall become effective upon its approval by the Governor or upon its becoming law  
 58 without such approval. This Act shall be applicable to all taxable years beginning on or after  
 59 January 1, 2013.

60

**SECTION 4.**

61 All laws and parts of laws in conflict with this Act are repealed.