

## Program History

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Georgia's Tuition Tax Credit Scholarship program (also known as House Bill 1133) was passed by the Georgia General Assembly in 2008 and was signed into law by Governor Sonny Perdue on

May 14, 2008. The legislation was sponsored by Rep. David Casas (R-Lilburn) and carried in the Senate by President Pro Tempore Eric Johnson (R-Savannah).

The law allows for the creation of private, non-profit organizations called student scholarship organizations (SSOs). These SSOs can grant scholarships to children enrolled in a Georgia public school for use at a qualified private school that best suits their unique educational needs.

SSOs are funded through contributions from individual and corporate citizens. These donors may then claim a dollar-for-dollar tax credit against their state income tax liability.

Similar programs in Arizona, Florida, Iowa, Pennsylvania, and Rhode Island have benefited thousands of children. Tuition Tax Credit scholarships aim to do the same in Georgia.



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# Georgia's Tuition Tax Credit Scholarship

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Information for  
Parents, Schools,  
and Student  
Scholarship  
Organizations

## Details for Parents

### Purpose

The Tuition Tax Credit Scholarship program exists to help families send their children to the school that best fits their unique educational needs.



### Source

Scholarships are granted by student scholarship organizations (SSOs). With a Tuition Tax Credit Scholarship from a SSO, students may attend a qualified accredited private school in Georgia. Scholarship funds are not valid for interdistrict public school transfer or homeschool expenses.

### Eligibility

To be eligible for a scholarship, students must be a resident of Georgia and be enrolled in a Georgia public school or eligible for a public pre-K or kindergarten program. SSOs may have additional eligibility requirements such as income or geographical restrictions. Scholarship availability and application procedures



vary. Please contact individual SSOs for information on how to begin the application process.

## Details for Schools

### Eligibility

There is not a formal approval process in order for a private school to accept Tuition Tax Credit scholarships. However, schools must meet the following qualifications:

- Accredited or in the process of becoming accredited by a state recognized accrediting agency
- Physically located in Georgia
- Compliant with the provisions of the Federal Civil Rights Act of 1964 and all private school requirements prescribed in Georgia state law

### Relationship with SSOs

Schools and SSOs work together to facilitate Tuition Tax Credit Scholarships. When approached by interested students, schools should contact the SSO of the parents' choice to assist in the scholarship application process. Some SSOs will ask that schools apply for a scholarship on behalf of an enrolling child.

## Details for SSOs

### Eligibility

Student scholarship organizations (SSOs) are the backbone of the Tuition Tax Credit Scholarship program. In order to accept donations and grant scholarships, SSOs must:

- Have federal tax-exempt status under Section 501(c)(3) of the Internal Revenue Code.
- Register with the Georgia Department of Education annually.
- Be in good standing and registered with the Georgia Secretary of State.



### Funds

SSOs must allocate at least 90% of annual funds to student scholarships for students to attend any qualified private school of their parents' choice. Twenty-five percent (25%) of scholarship allocations may be carried forward to the next fiscal year if ungranted the year they are donated. SSOs may not exist to serve students of only one school.

For more information for parents, schools, and SSOs,  
visit [www.educatedgeorgia.org](http://www.educatedgeorgia.org)