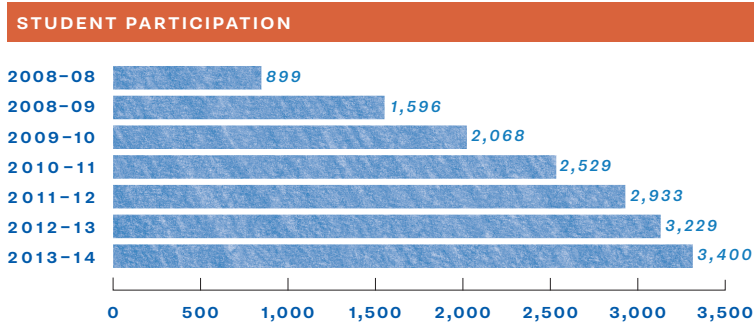


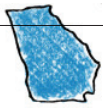
# Georgia

## GEORGIA SPECIAL NEEDS SCHOLARSHIP PROGRAM

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>• Voucher             <ul style="list-style-type: none"> <li>– Special needs</li> </ul> </li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>• Whichever is less:             <ul style="list-style-type: none"> <li>– Amount of public school funding student would have received</li> <li>– Tuition and fees of private school</li> </ul> </li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>• Attended public school the previous year</li> <li>• Have an Individualized Education Program (IEP) for the entire school year prior to receiving a scholarship</li> </ul>	<p><b>ENROLLMENT CAP</b></p> <ul style="list-style-type: none"> <li>• None</li> </ul> <p><b>PROGRAM FUNDING</b></p> <ul style="list-style-type: none"> <li>• No specific program appropriation</li> </ul>
<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>• Notify state regarding intention to participate</li> <li>• Demonstrate financial viability</li> <li>• Comply with federal nondiscrimination requirements of 42 U.S.C. s 2000d</li> <li>• Comply with state health and safety requirements</li> <li>• Be accredited or in the process of becoming accredited</li> <li>• Teachers must have bachelor's degree or three years' experience in education or health</li> <li>• Provide parents with teachers' credentials</li> <li>• Report to parents and state regarding students' academic progress</li> </ul>	<p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>• 2007</li> </ul>

DATA UPDATE	
Scholarships Awarded	3,400
Schools Participating	243
2013 Expenditures	\$13,649,039





Program Expanded Program Improved

<p><b>PROGRAM TYPE</b></p> <ul style="list-style-type: none"> <li>Scholarship tax credit—corporate and individual</li> </ul>	<p><b>SCHOOL REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Be accredited or in the process of becoming accredited</li> <li>Comply with the federal Civil Rights Act of 1964</li> <li>Comply with all state private school regulations, including health and safety codes</li> </ul>
<p><b>STUDENT ELIGIBILITY</b></p> <ul style="list-style-type: none"> <li>Attended public school the previous year or entering pre-kindergarten, kindergarten, or first grade</li> </ul>	<p><b>SCHOLARSHIP CAP</b></p> <ul style="list-style-type: none"> <li>100 percent of state and local per-pupil funding</li> </ul> <p><b>TAX CREDIT VALUE</b></p> <ul style="list-style-type: none"> <li>100 percent of donation</li> </ul>
<p><b>STUDENT SCHOLARSHIP ORGANIZATION (SSO) REQUIREMENTS</b></p> <ul style="list-style-type: none"> <li>Use at least 90 percent of contributions for scholarships</li> <li>Make scholarships available for more than one school</li> <li>Have an independent board of directors</li> <li>Ensure donors cannot designate their donation to any particular individual student</li> <li>Submit annually to the state:             <ul style="list-style-type: none"> <li>Data on accepted contributions and tax credits approved</li> <li>Independent review of financial statements by certified public accountant</li> <li>Total number of students and total dollar value of scholarships awarded each year</li> </ul> </li> <li>Publicly disclose annually:             <ul style="list-style-type: none"> <li>Total number of scholarships approved</li> <li>Total number and amount of donations received</li> <li>Average household income of scholarship recipients</li> </ul> </li> </ul>	<p><b>DONOR TAX CREDIT CAP</b></p> <ul style="list-style-type: none"> <li>\$1,000 single</li> <li>\$2,500 married couple</li> <li>75 percent of corporation's state income tax liability</li> </ul> <p><b>STATEWIDE CAP</b></p> <ul style="list-style-type: none"> <li>\$58 million in 2013</li> <li>Increases by the annual growth of the Consumer Price Index</li> </ul> <p><b>YEAR ENACTED</b></p> <ul style="list-style-type: none"> <li>2008</li> </ul>

DATA UPDATE	
Scholarships Awarded	13,285
Schools Participating	NOT AVAILABLE
STOs Operating	33
2012 Donations	\$48,118,266

