

A BILL TO BE ENTITLED  
AN ACT

1 To amend Part 9 of Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia  
2 Annotated, relating to grants for educational programs, so as to establish a teacher  
3 recruitment and retention program for a refundable income tax credit for teachers who agree  
4 to teach in certain rural schools or certain low-performing schools; to provide for definitions;  
5 to provide for requirements for participation; to provide for participation on an annual basis  
6 for up to five consecutive school years subject to certain conditions; to provide for annual  
7 reports; to provide an expiration date for new applications; to amend Article 2 of Chapter 7  
8 of Title 48 of the Official Code of Georgia Annotated, relating to imposition, rate,  
9 computation, and exemptions from state income taxes, so as to provide for a refundable  
10 income tax credit for taxpayers who are participating teachers in said teacher recruitment and  
11 retention program; to provide for an effective date and applicability; to provide for related  
12 matters; to repeal conflicting laws; and for other purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

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## SECTION 1.

Part 9 of Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated, relating to grants for educational programs, is amended by revising Code Section 20-2-251, which is reserved, as follows:

"20-2-251.

(a) As used in this Code section, the term:

(1) 'Department' means the Department of Education.

(2) 'Participating local school system' means a local school system that participates in the program by receiving grant money from the state and disbursing it to participating teachers.

(3) 'Participating school' means a qualifying public school that has been selected by the department to participate in the program.

(4) 'Participating teacher' means a teacher, as defined in subsection (a) of Code Section 20-2-942, who is eligible to participate and does participate in the program.

(5) 'Postsecondary educational institution' means a school which is:

(A) A unit of the University System of Georgia, including any college or university under the government, control, and management of the Board of Regents of the University System of Georgia; or

(B) An independent or private college or university located in Georgia and eligible to be deemed an approved school as defined in paragraph (2) of Code Section 20-3-411.

(6) 'Program' means the teacher recruitment and retention program provided for in this Code section.

(7) 'Qualifying public school' means a public school that is located in a rural territory in this state or a school that has performed in the lowest 5 percent of schools in this state as identified in accordance with the state-wide accountability system established in the state plan pursuant to the federal Every Student Succeeds Act.

40 (8) 'Recently hired' means a teacher, whether a new or experienced teacher, who has  
41 accepted his or her first school year contract to teach at a qualifying public school for the  
42 2021-2022 school year, for the current school year, or for the immediately upcoming  
43 school year.

44 (9) 'Rural territory' means territory that is more than five miles from the nearest  
45 'urbanized area' and more than two and one-half miles from the nearest 'urban cluster' as  
46 such terms are defined in OMB Standards for Defining Metropolitan and Micropolitan  
47 Statistical Areas, 65 Fed. Reg. 82238.

48 (10) 'School year contract' means a contract of full-time employment between a teacher  
49 and a local board of education covering a full school year. A contract of employment for  
50 a portion of a school year shall not be counted as a school year contract, nor shall  
51 contracts of employment for portions of a school year be cumulated and treated as a  
52 school year contract. A contract of employment for any time outside a school year shall  
53 not be counted as a school year contract, nor shall contracts of employment for time  
54 outside a school year be cumulated and treated as a school year contract. A school year  
55 contract is deemed included within a contract of full-time employment between a teacher  
56 and a local board of education covering a full calendar or fiscal year.

57 (11) 'State board' means the State Board of Education.

58 (b) The state board shall establish a teacher recruitment and retention program. The  
59 purpose of such program shall be to encourage both new and experienced teachers to seek  
60 employment with qualifying public schools by providing for a refundable tax credit as  
61 provided for in Code Section 48-7-29.23 to each participating teacher in the amount of  
62 \$3,000.00 per school year for no more than five school years, which must be consecutive,  
63 subject to conditions as provided for in this Code section. The state board is authorized to  
64 promulgate rules, regulations, policies, and procedures appropriate and necessary to  
65 implement and administer this program.

66 (c)(1) By October 1 of each year, the department shall determine which public schools  
67 in this state are qualifying public schools and shall publish a list of all qualifying public  
68 schools on the department's website. For purposes of the program, a school that has been  
69 designated as a qualifying public school shall be eligible for selection as a participating  
70 school for the current school year and for at least the immediately upcoming school year.  
71 The department shall develop criteria for the selection of no more than 100 participating  
72 schools from the total number of qualifying public schools and shall publish such  
73 selection criteria simultaneously with the publication of the list of qualifying public  
74 schools on the department's website.

75 (2) By December 1 of each year, the department shall select no more than 100  
76 participating schools and shall publish a list of all participating schools on the  
77 department's website. A school that has been designated as a participating school shall  
78 be eligible to participate in the program for the current school year and for at least the  
79 immediately upcoming school year. The department shall determine the total number of  
80 participating teachers authorized for each participating school.

81 (3) The department is authorized to receive applications from teachers who meet the  
82 eligibility criteria provided for in subsection (e) of this Code section and is authorized to  
83 share with participating local school systems and participating schools such applications  
84 and related materials submitted by teachers.

85 (4) The department is authorized to provide guidance and technical assistance to  
86 teachers, participating schools, and local school systems with participating schools  
87 regarding the program.

88 (d) The Office of Student Achievement, in consultation with the department, shall  
89 establish program objectives and shall annually measure and evaluate the program.  
90 Beginning with the 2023-2024 school year, by December 1 of each year, the Office of  
91 Student Achievement shall provide to the Governor, to the House Education Committee  
92 and the Senate Committee on Education and Youth, and to the state board a report covering

93 the immediately preceding school year and including, at a minimum, the following  
94 information:

95 (1) The positions filled by participating teachers with corresponding information  
96 regarding the subject matter and grade or grades taught; and

97 (2) The length of time participating teachers have been participating in the program.

98 (e)(1) In order to be eligible to participate in the program, a teacher shall:

99 (A) Have been recently hired to teach at a participating school;

100 (B) Have attained a bachelor's degree in education from a postsecondary educational  
101 institution with a teacher certification program approved by the Georgia Professional  
102 Standards Commission; and

103 (C) Hold a valid five-year induction or professional certificate issued by the Georgia  
104 Professional Standards Commission.

105 (2) Teachers who meet the eligibility criteria provided for in paragraph (1) of this  
106 subsection and who wish to participate in the program shall submit to the department a  
107 completed application to participate in the program, on a form and in a manner prescribed  
108 by the department. Each application shall, at a minimum, include:

109 (A) A copy of the teacher's school year contract to teach at a participating school; and

110 (B) Written verification from the principal or other school personnel of the  
111 participating school that the teacher was recently hired as defined in this Code section.

112 (3)(A) Eligible teachers who complete the application process prescribed by the  
113 department shall be accepted to participate in the program on annual basis, subject to  
114 continuation of the program and the provisions of subsection (g) of this Code section  
115 and except for good cause shown by the department.

116 (B) A teacher who is accepted by the department to participate in the program shall be  
117 allowed to continue as a participating teacher in the program on an annual basis for up  
118 to five school years, which must be consecutive, provided that he or she remains  
119 employed pursuant to a school year contract as a teacher at the same school

120 continuously, regardless of whether the school remains a participating or qualifying  
121 public school, and subject to continuation of the program and the provisions of  
122 subsection (g) of this Code section and except for good cause shown by the department.

123 (C) A participating teacher who is involuntarily transferred to another school within  
124 the same participating local school system shall be eligible to continue participating in  
125 the program on the same terms and conditions as provided in subparagraph (B) of this  
126 paragraph. A participating teacher who voluntarily transfers to another school shall not  
127 be eligible to continue participating in the program effective immediately upon the  
128 transfer.

129 (D) A participating teacher who receives an annual summative performance evaluation  
130 rating of 'Ineffective,' as provided for in Code Section 20-2-210, shall be permanently  
131 ineligible to participate in the program upon the conclusion of the school year in which  
132 he or she received such rating.

133 (E) A participating teacher who lawfully takes a leave of absence pursuant to any state  
134 or federal law shall retain eligibility to continue participating in the program provided  
135 he or she remains employed pursuant to a school year contract as a teacher at the same  
136 school continuously.

137 (f) By July 31 of each year, the department shall notify the state revenue commissioner of  
138 each participating teacher who has satisfied all terms and conditions of the program for the  
139 immediately preceding school year.

140 (g) The number of participating teachers in the program in any school year shall be limited  
141 to 1,000 participating teachers state wide. In the discretion of the department, participation  
142 in the program may be determined according to the following order of priority:

143 (1) Participating teachers shall be prioritized over teachers not yet participating in the  
144 program; and

145 (2) Among teachers participating in the program, those with greater seniority in the  
146 program shall be prioritized over those with less seniority.

147 (h) No new applications for the program shall be accepted after December 31, 2031.  
148 Reserved."

149 **SECTION 2.**

150 Article 2 of Chapter 7 of Title 48 of the Official Code of Georgia Annotated, relating to  
151 imposition, rate, computation, and exemptions from income taxes, is amended by adding a  
152 new Code section to read as follows:

153 "48-7-29.23.

154 (a) A taxpayer who is designated by the Department of Education as a participating teacher  
155 in the teacher recruitment and retention program provided for in Code Section 20-2-251  
156 shall be allowed a credit against the tax imposed by Code Section 48-7-20 in an amount  
157 equal to \$3,000.00.

158 (b) If the total amount of the tax credit provided for in this Code section exceeds the  
159 taxpayer's income tax liability for a taxable year, such excess amount shall be refunded to  
160 the taxpayer.

161 (c) The commissioner shall be authorized to promulgate any rules and regulations  
162 necessary to implement and administer the provisions of this Code section."

163 **SECTION 3.**

164 This Act shall become effective July 1, 2021, and shall be applicable to all taxable years  
165 beginning on or after January 1, 2022.

166 **SECTION 4.**

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