

Senate Bill 515

By: Senators Hickman of the 4th, Payne of the 54th, Hatchett of the 50th, Parent of the 44th and Dixon of the 45th

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 under the "Quality Basic Education  
3 Act," so as to revise and streamline provisions relative to the teacher recruitment and  
4 retention tax credit program; to reduce the amount of the annual tax credit available to certain  
5 participants from \$3,000.00 to \$2,500.00; to provide for an exception; to repeal certain  
6 requirements for qualifying public schools; to provide for new requirements for qualifying  
7 public schools based on school performance; to provide for new participating teacher  
8 qualifications; to increase the maximum number of participating teachers from 1,000 to 1,200  
9 each year; to provide for prioritized selection as necessary; to provide for rules and  
10 procedures; to extend deadline for program applications; to provide for definitions; to amend  
11 Code Section 48-7-29.23 of the Official Code of Georgia Annotated, relating to tax credits  
12 for teachers in the teacher recruitment and retention program, so as to provide for tax credit  
13 amounts; to provide for related matters; to provide for an effective date; to repeal conflicting  
14 laws; and for other purposes.

15 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

S. B. 515

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16

**SECTION 1.**

17 Part 9 of Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated,  
 18 relating to grants for educational programs under the "Quality Basic Education Act," is  
 19 amended by revising Code Section 20-2-251, relating to teacher recruitment and retention  
 20 program, purpose, annual evaluation of program, and maximum participation, as follows:

21 "20-2-251.

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

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

24 ~~(1.1) 'High-need subject area' means one of the three content areas for which there are~~  
 25 ~~the greatest percentages of unfilled positions for classroom teachers in a RESA service~~  
 26 ~~area as determined annually for each RESA service area by the department based upon~~  
 27 ~~a five-year average review of a survey reported by local school systems to the~~  
 28 ~~department.~~

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

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

34 ~~(4)~~(2) 'Participating teacher' means a teacher, as defined in subsection (a) of Code  
 35 Section 20-2-942, who is eligible to participate and does participate in the program.

36 ~~(5)~~(3) 'Postsecondary educational institution' means a school which is:

37 (A) ~~A unit~~ An institution of the University System of Georgia, including any college  
 38 or university under the government, control, and management of the Board of Regents  
 39 of the University System of Georgia; or

40 (B) An independent or private college or university located in ~~Georgia~~ this state and  
 41 eligible to be deemed an approved school as defined in ~~paragraph (2)~~ of Code Section  
 42 20-3-411.

43 ~~(6)~~(4) 'Program' means the teacher recruitment and retention program provided for in this  
44 Code section.

45 ~~(7)~~(5) 'Qualifying public school' means a public school in this state that is designated by  
46 the department as qualified to participate in the program that is located in a rural territory  
47 in this state or a school that has performed in the lowest 5 percent of schools in this state  
48 as identified in accordance with the state-wide accountability system established in the  
49 state plan pursuant to the federal Every Student Succeeds Act.

50 ~~(8)~~(6) 'Recently hired' means a teacher, whether a new or experienced teacher, who has  
51 accepted his or her first school year employment contract to teach at a qualifying public  
52 school during the immediately preceding school year, whose employment contract was  
53 renewed for the current school year, and who remains an employee in good standing with  
54 such qualifying public school, for the 2021-2022 school year, for the current school year,  
55 or for the immediately upcoming school year.

56 ~~(9)~~(7) 'Rural territory' means territory that is more than five miles from the nearest  
57 'urbanized area' and more than two and one-half miles from the nearest 'urban cluster' as  
58 such terms are defined in OMB Standards for Defining Metropolitan and Micropolitan  
59 Statistical Areas, 65 Fed. Reg. 82238.

60 ~~(10)~~'School year contract' means a contract of full-time employment between a teacher  
61 and a local board of education covering a full school year. A contract of employment for  
62 a portion of a school year shall not be counted as a school year contract, nor shall  
63 contracts of employment for portions of a school year be cumulated and treated as a  
64 school year contract. A contract of employment for any time outside a school year shall  
65 not be counted as a school year contract, nor shall contracts of employment for time  
66 outside a school year be cumulated and treated as a school year contract. A school year  
67 contract is deemed included within a contract of full-time employment between a teacher  
68 and a local board of education covering a full calendar or fiscal year.

69 ~~(11)~~(8) 'State board' means the State Board of Education.

70 (b)(1) The state board shall establish a teacher recruitment and retention program. The  
71 purpose of such program shall be to encourage both new and experienced teachers to seek  
72 employment ~~with qualifying public schools in high-need subject areas~~ at a qualifying  
73 public school by providing for a tax credit as ~~provided for~~ set forth in Code Section  
74 48-7-29.23 ~~to each participating teacher~~ in the amount of ~~\$3,000.00~~ \$2,500.00 per school  
75 year for no more than five school years, which ~~must~~ shall be consecutive, subject to  
76 conditions as provided for in this Code section, and subject to the exception provided for  
77 in paragraph (2) of this subsection. The state board is authorized to promulgate rules,  
78 regulations, policies, and procedures appropriate and necessary to implement and  
79 administer this program.

80 (2) No individual who was eligible to receive a \$3,000.00 tax credit under this Code  
81 section in effect on June 30, 2026, shall have the amount of such tax credit reduced  
82 pursuant to paragraph (1) of this subsection.

83 (c)(1) By ~~October~~ December 1 of each year, the ~~department shall determine which public~~  
84 ~~schools in this state are qualifying public schools and shall publish a list of all qualifying~~  
85 ~~public schools on the department's website. For purposes of the program, a school that~~  
86 ~~has been designated as a qualifying public school shall be eligible for selection as a~~  
87 ~~participating school for the current school year and for at least the immediately upcoming~~  
88 ~~school year. The department shall develop criteria for the selection of no more than 100~~  
89 ~~participating~~ qualifying public schools from the total number of qualifying public schools  
90 and shall publish such selection criteria simultaneously with the publication of the list of  
91 qualifying public schools on the department's website; provided, however, that such  
92 criteria shall include prioritizing: ~~qualifying public schools with teacher vacancies in~~  
93 ~~high-need subject areas.~~

94 (A) Public schools that are turnaround eligible schools, as such term is defined in Code  
95 Section 20-14-45;

96 (B) Public schools on the separate list of public schools that performed in the lowest 25  
97 percent of all public schools required under Code Section 20-2B-29; and

98 (C) Comprehensive support and improvement (CSI) schools requiring mandatory  
99 state-led interventions pursuant to the federal Every Student Succeeds Act of 2015.

100 ~~(2) By December 1 of each year, the department shall select no more than 100~~  
101 ~~participating schools and shall publish a list of all participating schools on the~~  
102 ~~department's website. At this time, the department shall also publish a list of the~~  
103 ~~high-need subject areas as determined for each RESA service area. A school that has~~  
104 ~~been designated as a participating school shall be eligible to participate in the program~~  
105 ~~for the current school year and for at least the immediately upcoming school year. The~~  
106 ~~department shall determine the total number of participating teachers authorized for each~~  
107 ~~participating school, as well as the high-need subject areas, which may be filled for each~~  
108 ~~participating school.~~

109 ~~(3)~~(2) The department is authorized to receive applications from teachers who meet the  
110 eligibility criteria provided for in subsection (e) of this Code section and is authorized to  
111 share with ~~participating~~ local school systems and ~~participating other public~~ schools such  
112 applications and related materials submitted by teachers.

113 ~~(4)~~(3) The department is authorized to provide guidance and technical assistance to  
114 teachers, ~~participating schools, and local school systems, and other public schools with~~  
115 ~~participating schools~~ regarding the program.

116 ~~(d) The Office of Student Achievement, in consultation with the department, shall~~  
117 ~~establish program objectives and shall annually measure and evaluate the program.~~  
118 ~~Beginning with the 2023-2024 school year, by December 1 of each year, the Office of~~  
119 ~~Student Achievement shall provide to the Governor, to the House Education Committee~~  
120 ~~and the Senate Committee on Education and Youth, and to the state board a report covering~~  
121 ~~the immediately preceding school year and including, at a minimum, the following~~  
122 ~~information:~~

- 123 ~~(1) The positions filled by participating teachers with corresponding information~~  
 124 ~~regarding the subject matter and grade or grades taught, and~~
- 125 ~~(2) The length of time participating teachers have been participating in the program.~~
- 126 (e)(1) In order to be eligible to participate in the program, a teacher shall:
- 127 (A) Have been recently hired by a qualifying public school and shall have as his or her  
 128 primary responsibility the academic instruction and support of students in the areas of  
 129 mathematics; special education; career, technical, and agricultural education; or  
 130 reading, writing, or English language arts; provided, however, that such teachers in the  
 131 area of reading, writing, or English language arts shall hold a current dyslexia or  
 132 reading endorsement approved by the Professional Standards Commission ~~been~~  
 133 ~~recently hired to teach in a high-need subject area at a participating school;~~
- 134 (B) Have attained a bachelor's degree in education from a postsecondary educational  
 135 institution with a teacher certification program approved by the Georgia Professional  
 136 Standards Commission; and
- 137 (C) Hold a valid five-year induction or professional certificate issued by the Georgia  
 138 Professional Standards Commission.
- 139 (2) Teachers who meet the eligibility criteria provided for in paragraph (1) of this  
 140 subsection and who wish to participate in the program shall submit to the department a  
 141 completed application to participate in the such program, on a form and in a manner  
 142 prescribed by the department. ~~Each application shall, at a minimum, include:~~
- 143 ~~(A) A copy of the teacher's school year contract to teach at a participating school; and~~  
 144 ~~(B) Written verification from the principal or other school personnel of the~~  
 145 ~~participating school that the teacher was recently hired as defined in this Code section.~~
- 146 (3)(A) Eligible teachers who complete the application process prescribed by the  
 147 department shall be accepted to participate in the program on annual basis, subject to  
 148 continuation of the program and the provisions of subsection (g) of this Code section  
 149 and except for good cause shown by the department.

150 (B) A teacher who is accepted by the department to participate in the program shall be  
151 allowed to continue as a participating teacher in the program on an annual basis for up  
152 to five school years, which must be consecutive, provided that he or she remains  
153 employed pursuant to a ~~school year~~ an employment contract as a teacher at the same  
154 school continuously, ~~regardless of whether the school remains a participating or~~  
155 ~~qualifying public school and regardless of whether the participating teacher's subject~~  
156 ~~area remains a high-need subject area~~, and subject to continuation of the program and  
157 the provisions of subsection (g) of this Code section and except for good cause shown  
158 by the department.

159 (C) A participating teacher who is involuntarily transferred to another school within  
160 the same ~~participating~~ local school system shall be eligible to continue participating in  
161 the program on the same terms and conditions as provided in subparagraph (B) of this  
162 paragraph. A participating teacher who voluntarily transfers to another school shall not  
163 be eligible to continue participating in the program effective immediately upon the  
164 transfer.

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

169 (E) A participating teacher who lawfully takes a leave of absence pursuant to any state  
170 or federal law shall retain eligibility to continue participating in the program, provided  
171 that he or she remains continuously employed pursuant to an employment ~~a school year~~  
172 contract as a teacher at the same school ~~continuously~~.

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

- 176 (g) The number of participating teachers in the program in any school year shall be limited  
 177 to ~~1,000 participating teachers~~ 1,200 state wide. In the event that applications exceed 1,200  
 178 participating teachers state wide, the department, in consultation with the Professional  
 179 Standards Commission and the Office of Student Achievement, shall develop and  
 180 implement rules and procedures for a selection plan with priority consideration given to  
 181 participating teachers at qualifying public schools in a rural territory. The department shall  
 182 publish such rules and procedures on its website. In the discretion of the department,  
 183 ~~participation in the program may be determined according to the following order of~~  
 184 ~~priority:~~
- 185 (1) ~~Participating teachers shall be prioritized over teachers not yet participating in the~~  
 186 ~~program; and~~
- 187 (2) ~~Among teachers participating in the program, those who are currently teaching a~~  
 188 ~~high-need subject area shall be prioritized over those who are not teaching a high-need~~  
 189 ~~subject area, and those with greater seniority in the program shall be prioritized over~~  
 190 ~~those with less seniority.~~
- 191 (h) No new applications for the program shall be accepted after December 31, ~~2026~~ 2034."

192

**SECTION 2.**

193 Code Section 48-7-29.23 of the Official Code of Georgia Annotated, relating to tax credits  
 194 for teachers in the teacher recruitment and retention program, is amended by revising  
 195 subsection (a) as follows:

196 "(a) A taxpayer who is designated by the Department of Education as a participating  
 197 teacher in the teacher recruitment and retention program provided for in Code Section  
 198 20-2-251 shall be allowed a credit against the tax imposed by Code Section 48-7-20 ~~in an~~  
 199 ~~amount equal to \$3,000.00~~ as follows:

200 (1) For individuals designated by the Department of Education as participating teachers  
201 on or after July 1, 2026, \$2,500.00, except as provided in paragraph (2) of this subsection;  
202 and  
203 (2) For individuals designated by the Department of Education as participating teachers  
204 on or before June 30, 2026, and for the duration of their eligibility to participate in such  
205 program, \$3,000.00."

206 **SECTION 3.**

207 This Act shall become effective on July 1, 2026.

208 **SECTION 4.**

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