

The House Committee on Higher Education offers the following substitute to HB 1300:

A BILL TO BE ENTITLED

AN ACT

1 To amend Titles 20, 31, 47, 48, and 50 of the Official Code of Georgia Annotated, relating  
2 to education, health, retirement and pensions, revenue and taxation, and state government,  
3 respectively, so as to amend various provisions relating to higher education; to establish the  
4 DREAMS scholarship; to provide for policies; to provide for eligibility; to create an  
5 endowment fund for such scholarship; to provide for reports; to provide for the inclusion of  
6 advanced fine arts courses in the calculation of grade point averages for determining student  
7 eligibility for the HOPE scholarships and other scholarships; to provide for an exception; to  
8 require the possession of opioid antagonists by institutions within the University System of  
9 Georgia and units within the Technical College System of Georgia; to provide for  
10 definitions; to provide for possession of opioid antagonists by certain individuals; to require  
11 the maintenance of a stock supply of opioid antagonists; to provide for the use and location  
12 of opioid antagonist storage compartments; to authorize certain personnel to administer  
13 opioid antagonists and carry opioid antagonists; to provide for immunity; to provide that  
14 neither civil liability nor professional discipline shall accrue to personnel, the systems, or  
15 institutions or units thereof; to make conforming changes; to establish a scholarship for  
16 students enrolled medical school; to provide for eligibility; to provide terms and conditions;  
17 to modify the maximum contribution limit for savings trust accounts under the Georgia  
18 Higher Education Savings Plan; to create a deduction from taxable net income for

H. B. 1300 (SUB)

- 1 -

19 contributions to certain qualified tuition programs; to provide for publication of list of  
20 qualified tuition programs; to provide for automatic repeal; to exclude part-time students  
21 from membership in the Georgia Defined Contribution Plan; to modify provisions relating  
22 to the minimum reserve amount of the lottery shortfall reserve; to provide for effective dates  
23 and applicability; to provide definitions; to provide for related matters; to repeal conflicting  
24 laws; and for other purposes.

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

26 **PART I**  
27 **SECTION 1-1.**

28 Title 20 of the Official Code of Georgia Annotated, relating to education is amended in  
29 Part 3 of Article 7 of Chapter 3, relating to the Georgia Student Finance Authority, by adding  
30 a new subpart to read as follows:

31 "Subpart 2B

32 20-3-367.

33 As used in this subpart, the term:

34 (1) 'Academic year,' 'first professional degree program,' 'matriculated status,' 'quarter  
35 hours,' and 'semester hours' shall have the same meanings as set forth in Code  
36 Section 20-3-519.

37 (2) 'Cost of attendance' means the estimate of a student's educational expenses as  
38 calculated by the eligible postsecondary institution at which such student is enrolled  
39 pursuant to Title IV.

40 (3) 'DREAMS scholarship' or 'scholarship' means the Dedicating Resources to  
41 Educationally Advance More Students (DREAMS) scholarship provided for in this  
42 subpart.

43 (4) 'DREAMS Scholarship Endowment Fund' or 'endowment fund' means the DREAMS  
44 Scholarship Endowment Fund provided for in Code Section 20-3-367.2.

45 (5) 'Eligible postsecondary institution' means:

46 (A) An institution of the University System of Georgia; and

47 (B) A unit of the Technical College System of Georgia.

48 (6) 'Financial aid' means all scholarships and grants awarded to a student, excluding the  
49 DREAMS scholarship.

50 (7) 'Grade point average' means the grade point average calculated by the commission  
51 for purposes of the HOPE scholarship provided for in Part 7 of this article.

52 (8) 'Student aid index' means the student aid index calculated in accordance with  
53 Title IV.

54 (9) 'Title IV' means Title IV of the federal Higher Education Act of 1965, as amended,  
55 20 U.S.C. Section 1070, et seq.

56 (10) 'Unmet financial need' means the amount of the cost of attendance remaining after  
57 the student aid index and all other financial aid received by the student have been applied.

58 20-3-367.1.

59 (a) To be eligible for a DREAMS scholarship, a student seeking an undergraduate degree  
60 at an eligible postsecondary institution shall:

61 (1) Meet the requirements provided for in paragraph (1) of subsection (a) and  
62 subsection (b) of Code Section 20-3-519.1;

63 (2) Complete the Free Application for Federal Student Aid (FAFSA);

64 (3) Meet enrollment standards by being admitted, enrolled, and classified as an  
65 undergraduate student in a matriculated status;

66 (4) Be enrolled for not less than six semester hours, or the equivalent quarter hours, in  
67 any given semester or quarter;

68 (5) Have not yet earned a baccalaureate or first professional degree; and

69 (6) Have unmet financial need.

70 (b) To maintain eligibility for a scholarship under this subpart, a student shall:

71 (1) Continue to meet the eligibility requirements provided for in subsection (a) of this  
72 Code section; and

73 (2) Maintain a minimum 2.0 grade point average and satisfactory academic progress in  
74 accordance with the standards and practices used for Title IV programs by the institution  
75 at which such student is enrolled.

76 (c) Using moneys from the endowment fund, the authority shall provide scholarships to  
77 eligible students in accordance with the following conditions:

78 (1) The maximum award amount per student per academic year shall be \$3,000.00;  
79 provided, however, that no student shall be awarded an amount that is more than such  
80 student's unmet financial need; and

81 (2) No student shall receive a scholarship award for more than eight semesters or 12  
82 quarters.

83 (d) Each student who is awarded a scholarship shall:

84 (1) Complete a financial literacy course; and

85 (2) Be engaged in paid or unpaid work at least part-time, which may include, but shall  
86 not be limited to, employment, an internship or externship, volunteer work, or military  
87 service.

88 20-3-367.2.

89 (a) There is created the DREAMS Scholarship Endowment Fund as a separate fund in the  
90 state treasury. The endowment fund shall be administered by the authority. Moneys in the  
91 endowment fund shall be used only as provided for in this subpart. All appropriations

92 made by the General Assembly for the scholarship and all public or private grants, gifts,  
93 donations, or contributions received for the scholarship shall be credited to the endowment  
94 fund. Unless specifically designated otherwise, all moneys credited to the endowment fund  
95 shall be credited to the principal account. All moneys appropriated or otherwise paid or  
96 credited to the endowment fund shall be presumptively concluded to have been committed  
97 to the purpose for which they have been appropriated, paid, or credited and shall not lapse.

98 (b) Three separate accounts shall be created within the endowment fund:

99 (1) The principal account shall constitute the permanent endowment corpus. Except as  
100 otherwise provided in this Code section, moneys credited to such account shall not be  
101 appropriated, transferred, expended, encumbered, or otherwise diverted. The authority  
102 shall determine the minimum amount of moneys needed in the principal account in order  
103 to produce sufficient funds to sustain scholarship awards;

104 (2) The scholarship account shall consist of moneys allocated to such account pursuant  
105 to the spending policy adopted by the authority. Moneys in such account shall be used  
106 to provide scholarship awards in accordance with this subpart; and

107 (3) The transitional scholarship account shall consist of funds appropriated for  
108 scholarship awards during the first two fiscal years of the scholarship. Moneys in such  
109 account shall be used to provide scholarships in accordance with this subpart.

110 (c) The authority shall adopt an investment policy which provides for the investment of  
111 moneys in the principal account as a pooled portfolio in accordance with prudent investor  
112 standards applicable to public trust funds. Such investment policy shall include provisions  
113 to preserve and grow the long-term value of the principal account while promoting the  
114 stability and sustainability of scholarship awards.

115 (d) In the event of a shortfall in moneys available for scholarship awards compared with  
116 projected expenditures for scholarship awards over the same period, and if such shortfall  
117 will have a materially adverse effect on scholarship awards, the authority shall be  
118 authorized to adopt an emergency stabilization authorization to allow the distribution or

119 transfer of moneys from the principal account so as to mitigate any reduction in such  
120 awards. Such authorization shall:

121 (1) Require a two-thirds' majority vote of the board of the authority for adoption;

122 (2) Be limited to the minimum amount necessary to mitigate any reduction in awards;

123 (3) Not be used to permanently increase award levels;

124 (4) Provide for the principal account to be replenished to not less than the minimum  
125 amount determined by the authority pursuant to paragraph (1) of subsection (b) of this  
126 Code section; and

127 (5) Expire within one year; provided, however, that this shall not prohibit consecutive  
128 emergency stabilization authorizations.

129 (e) The authority shall adopt a spending policy which provides for the allocation of  
130 earnings to the principal account and to the scholarship account at the end of each fiscal  
131 year. Such spending policy shall:

132 (1) Require that earnings allocated to the principal account shall be used to grow the  
133 permanent endowment corpus in accordance with the investment policy; and

134 (2) Require that earnings allocated to the scholarship account shall be used to provide  
135 scholarships in accordance with Code Section 20-3-367.1

136 (f) During the first two fiscal years following capitalization of the endowment fund,  
137 scholarship awards shall be paid from the transitional scholarship account. The transitional  
138 scholarship account shall terminate at the end of the second fiscal year following  
139 capitalization of the fund, and any remaining moneys shall be transferred to the principal  
140 account. In the third fiscal year following capitalization of the fund and each fiscal year  
141 thereafter, scholarship awards shall be paid from the scholarship account.

142 (g) Not later than December 1 of the second fiscal year following capitalization of the fund  
143 and each fiscal year thereafter, the authority shall prepare and publish on its website an  
144 annual report regarding the endowment fund for the immediately preceding fiscal year.  
145 Such report shall include the endowment fund's market value, investment performance,

146 scholarship distributions, any distributions or transfers from the principal account, and  
 147 confirmation of compliance with the requirements of this Code section and the policies  
 148 adopted pursuant to this Code section.

149 20-3-367.3.

150 Not later than December 1 each year, the authority shall provide a report on the DREAMS  
 151 scholarship and the endowment fund to the Governor, the Speaker of the House of  
 152 Representatives, the President of the Senate, the chairpersons of the House Committee on  
 153 Higher Education and the Senate Higher Education Committee, the chancellor of the  
 154 University System of Georgia, and the commissioner of the Technical College System of  
 155 Georgia."

156 **PART II**

157 **SECTION 2-1.**

158 Said title is further amended in Code Section 20-2-157, relating to uniform reporting system  
 159 for certain purposes, dual credit courses, and academic eligibility requirements to receive  
 160 HOPE scholarship, by revising subsection (a.1), paragraph (3.1) of subsection (b), and  
 161 paragraph (3) of subsection (c) as follows:

162 "(a.1) As used in this Code section, the term:

163 (1) 'Dual ~~credit~~ credit course' shall have the same meaning as in Code Section 20-2-161.3.

164 (2) 'Advanced fine arts' means an advanced fine arts course that includes a standardized  
 165 end-of-course assessment written and graded by a third party and for which the  
 166 Department of Education has designated a unique course number and name indicating  
 167 that such course is classified as advanced."

168 "(3.1) For students otherwise qualified and enrolling in the ninth grade for the first time  
 169 during the 2008-2009 school year and thereafter, the Georgia Student Finance

170 Commission shall calculate grade point averages for determining eligibility for the HOPE  
171 scholarship and other scholarships referenced in this Code section by equating each grade  
172 for a student in attempted coursework in English, mathematics, science, social studies,  
173 advanced fine arts, and foreign language during the student's ninth, tenth, eleventh, or  
174 twelfth grade year to a grade on a 4.0 scale, such that a grade of 'A' = 4.0, a grade of 'B'  
175 = 3.0, a grade of 'C' = 2.0, a grade of 'D' = 1.0, and a grade of 'F' = 0. Grades for  
176 coursework that is classified as advanced placement, a dual credit course, or international  
177 baccalaureate shall be weighted uniformly by the Georgia Student Finance Commission  
178 in calculating the overall grade point averages for students, provided that the weighting  
179 of such course grades is uniformly applied to all students in this state taking the specified  
180 coursework. The sum of the equated grades shall be divided by the number of course  
181 grades, adjusted for term length, to yield a grade point average on a 4.0 scale; and"  
182 "(3) The Georgia Student Finance Commission shall calculate a grade point average for  
183 the purpose of determining eligibility for the HOPE scholarship from these electronic  
184 transcripts and shall notify students of their potential eligibility and high schools as to the  
185 potential eligibility of students; provided, however, that the Georgia Student Finance  
186 Commission shall not include advanced fine arts course grades in the calculation of any  
187 grade point average for any student who graduated from high school before July 1, 2026."

188 **PART III**

189 **SECTION 3-1.**

190 Said title is further amended in Part 2 of Article 2 of Chapter 3, relating to university system,  
191 by adding a new Code section to read as follows:

192 "20-3-88.

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

194 (1) 'Automated external defibrillator' means a defibrillator which:

- 195 (A) Is capable of cardiac rhythm analysis;  
196 (B) Will charge and be capable of being activated to deliver a countershock after  
197 electrically detecting the presence of certain cardiac dysrhythmias; and  
198 (C) Is capable of continuous recording of the cardiac dysrhythmia at the scene with a  
199 mechanism for transfer and storage or for printing for review subsequent to use.
- 200 (2) 'Community funding source' means local sources of capital provided by local banking  
201 institutions, including credit unions, community foundations, county or municipal  
202 governments, businesses, or residents. Such funding sources may include grants, gifts,  
203 contracts, monetary donations, or loans.
- 204 (3) 'Institution' means any college, school, academy, university, or experiment station at  
205 any particular location which forms a part of the university system.
- 206 (4) 'Opioid antagonist' shall have the same meaning as set forth in Code  
207 Section 26-4-116.2.
- 208 (5) 'Opioid antagonist storage compartment' means the structure in which opioid  
209 antagonists may be stored.
- 210 (6) 'University system' means the University System of Georgia.
- 211 (b) No student, visitor, or university system employee shall be prohibited from possessing  
212 an opioid antagonist on university system property or at a university system sponsored  
213 activity.
- 214 (c) Subject to available funding from community funding sources, each institution shall  
215 acquire and maintain a supply of opioid antagonists in any secure location in such a  
216 quantity to be used for multiple opioid overdose events; provided, however, that, if there  
217 occurs a shortage of opioid antagonists, the institution shall make a reasonable effort to  
218 maintain its supply of opioid antagonists. Any such supply shall be maintained in  
219 accordance with the manufacturer's instructions.
- 220 (d) Subject to available funding from community funding sources, each institution  
221 maintaining one or more automated external defibrillators shall maintain opioid antagonists

222 in an opioid antagonist storage compartment which shall be located within three feet of  
223 such defibrillators or as close as space reasonably allows.

224 (e) Any university system personnel may administer an opioid antagonist to any person  
225 who the university system personnel believes in good faith to be experiencing an opioid  
226 overdose:

227 (1) While at an institution;

228 (2) While at a university system sponsored activity;

229 (3) While under the supervision of university system personnel; or

230 (4) Before or after normal institution activities.

231 (f) Any university system personnel who in good faith administers or chooses not to  
232 administer an opioid antagonist shall be immune from civil liability or professional  
233 discipline for any act or omission to act related to the administration of an opioid  
234 antagonist, except that such immunity shall not apply to an act of willful or wanton  
235 misconduct.

236 (g) Neither civil liability nor professional discipline shall accrue to university system  
237 personnel and no civil liability shall accrue to the university system or to any institution of  
238 such system due to the removal or misuse of an opioid antagonist or antagonists; provided,  
239 however, that immunity shall not apply to an act of willful or wanton misconduct."

240 **SECTION 3-2.**

241 Said title is further amended in Article 2 of Chapter 4, relating to technical and adult  
242 education, by adding a new Code section to read as follows:

243 "20-4-39.1.

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

245 (1) 'Automated external defibrillator' means a defibrillator which:

246 (A) Is capable of cardiac rhythm analysis;

247 (B) Will charge and be capable of being activated to deliver a countershock after  
248 electrically detecting the presence of certain cardiac dysrhythmias; and

249 (C) Is capable of continuous recording of the cardiac dysrhythmia at the scene with a  
250 mechanism for transfer and storage or for printing for review subsequent to use.

251 (2) 'Community funding source' means local sources of capital provided by local banking  
252 institutions, including credit unions, community foundations, county or municipal  
253 governments, businesses, or residents. Such funding sources may include grants, gifts,  
254 contracts, monetary donations, or loans.

255 (3) 'Opioid antagonist' shall have the same meaning as set forth in Code  
256 Section 26-4-116.2.

257 (4) 'Opioid antagonist storage compartment' means the structure in which opioid  
258 antagonist may be stored.

259 (5) 'Technical college system' means the Technical College System of Georgia.

260 (6) 'Unit' means any institution, college, school, academy, or experiment station at any  
261 particular location which forms a part of the technical college system.

262 (b) No student, visitor, or technical college system employee shall be prohibited from  
263 possessing an opioid antagonist on technical college system property or at a technical  
264 college system sponsored activity.

265 (c) Subject to available funding from community funding sources, each unit shall acquire  
266 and maintain a supply of opioid antagonists in any secure location in such a quantity to be  
267 used for multiple opioid overdose events; provided, however, that, if there occurs a  
268 shortage of opioid antagonists, the unit shall make a reasonable effort to maintain its supply  
269 of opioid antagonists. Any such supply shall be maintained in accordance with the  
270 manufacturer's instructions.

271 (d) Subject to available funding from community funding sources, each unit maintaining  
272 one or more automated external defibrillators shall maintain opioid antagonists in an opioid

273 antagonist storage compartment which shall be located within three feet of such  
274 defibrillators or as close as space reasonably allows.

275 (e) Any technical college system personnel may administer an opioid antagonist to any  
276 person who the technical college system personnel believes in good faith to be  
277 experiencing an opioid overdose:

278 (1) While at a unit;

279 (2) While at a technical college system sponsored activity;

280 (3) While under the supervision of technical college system personnel; or

281 (4) Before or after normal unit activities.

282 (f) Any technical college system personnel who in good faith administers or chooses not  
283 to administer an opioid antagonist pursuant to this Code section shall be immune from civil  
284 liability or professional discipline for any act or omission to act related to the  
285 administration of an opioid antagonist, except that such immunity shall not apply to an act  
286 of willful or wanton misconduct.

287 (g) Neither civil liability nor professional discipline shall accrue to technical college  
288 system personnel and no civil liability shall accrue to the technical college system or any  
289 unit of such system due to the removal or misuse of an opioid antagonist or antagonists;  
290 provided, however, that immunity shall not apply to an act of willful or wanton  
291 misconduct."

292 **SECTION 3-3.**

293 Title 31 of the Official Code of Georgia Annotated, relating to health, is amended in Code  
294 Section 31-2A-20, relating to accessibility to opioid antagonists in government buildings and  
295 courthouses, guidelines and training, and limitations on liability, by revising subsection (a)  
296 as follows:

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

- 298 (1) 'Automated external defibrillator' shall have the same meaning as set forth in Code  
299 Section 31-11-53.1.
- 300 (2) 'Courthouse' means a building occupied by judicial courts and containing rooms in  
301 which judicial proceedings are held, provided that such building contains an automated  
302 external defibrillator.
- 303 (3) 'Government entity' means any state board, commission, agency, or department, or  
304 the governing authority of any county, municipality, or consolidated government, but  
305 such term shall not include local school systems, public schools, charter schools, ~~or~~  
306 ~~university buildings~~ the University System of Georgia, or the Technical College System  
307 of Georgia.
- 308 (4) 'Opioid antagonist' shall have the same meaning as set forth in Code  
309 Section 26-4-116.2.
- 310 (5) 'Opioid related overdose' shall have the same meaning as set forth in Code  
311 Section 26-4-116.2.
- 312 (6) 'Qualified government building' means a building in which a government entity is  
313 housed or meets in its official capacity, including the portion occupied by a government  
314 entity of any building that is not publicly owned, provided that such building contains an  
315 automated external defibrillator, but such term shall not include a university building.
- 316 (7) 'University building' means any building which forms a part of the University System  
317 of Georgia, including any college or university under the government, control, and  
318 management of the Board of Regents of the University System of Georgia, or any  
319 building under the control of the State Board of the Technical College System of  
320 Georgia."

321

**PART IV**

322

**SECTION 4-1.**

323 Title 20 of the Official Code of Georgia Annotated, relating to education, is amended in  
324 Part 6 of Article 7 of Chapter 3, relating to medical scholarships, by designating the existing  
325 provisions of said part as Subpart 2, by replacing "this part" and "This part" with "this  
326 subpart" and "This subpart", respectively, everywhere such terms occur in the new Subpart 2,  
327 and by adding a new subpart to read as follows:

328

"Subpart 1329 20-3-505.330 As used in this subpart, the term:

331 (1) 'Academic year' and 'full-time' shall have the same meanings as set forth in Code  
332 Section 20-3-519.

333 (2) 'Applicant' means an individual who applies for a scholarship under this subpart.

334 (3) 'Authority' means the Georgia Student Finance Authority.

335 (4) 'Cost of attendance' means the estimate of a student's educational expenses as  
336 calculated by the eligible postsecondary institution at which such student is enrolled  
337 pursuant to Title IV.

338 (5) 'Eligible applicant' means an applicant who meets the eligibility criteria provided for  
339 in this subpart.

340 (6) 'Eligible medical school' means a medical school in the University System of  
341 Georgia.

342 (7) 'Scholarship' means a scholarship provided for in this subpart.

343 (8) 'Title IV' means Title IV of the federal Higher Education Act of 1965, as amended,  
344 20 U.S.C. Section 1070, et seq.

345 20-3-506.

346 (a) To be eligible for a scholarship under this subpart, an applicant seeking a medical  
347 degree at an eligible medical school shall:

348 (1) Meet the requirements provided for in paragraph (1) of subsection (a) and  
349 subsection (b) of Code Section 20-3-519.1;

350 (2) Complete the Free Application for Federal Student Aid (FAFSA);

351 (3) Meet enrollment standards by being enrolled full-time in an eligible medical school  
352 and making satisfactory academic progress in accordance with the standards and practices  
353 used for Title IV programs by the medical school at which such student is enrolled;

354 (4) Have not yet earned a medical degree; and

355 (5) Submit an application for such scholarship.

356 (b) Subject to appropriations, the authority shall award scholarships to eligible applicants  
357 in accordance with the following terms and conditions:

358 (1) The maximum award amount per applicant per academic year shall not exceed such  
359 student's cost of attendance;

360 (2) No applicant shall receive a scholarship award for more than eight semesters; and

361 (3) Each scholarship awarded pursuant to this subpart shall be conditional upon the  
362 applicant agreeing that the full amount of the scholarship shall be repaid to the State of  
363 Georgia in services to be rendered by such applicant by practicing medicine in this state  
364 for not less than four years after graduation from an eligible medical school.

365 (c) Before being awarded a scholarship, each eligible applicant shall enter into a contract  
366 with the authority agreeing to the terms and conditions upon which such scholarship is  
367 granted, including such terms and conditions as set forth in this subpart. Each such  
368 contract shall provide that, in the event such recipient does not complete medical school  
369 and fails to receive a medical degree, fails to obtain licensure from the Georgia Composite  
370 Medical Board to practice medicine, or fails to practice medicine in this state in accordance  
371 with the requirements of this subpart, the recipient shall repay any and all scholarship

372 awards received pursuant to this subpart; provided, however that for each year of practicing  
 373 medicine in this state, such applicant shall receive credit for the amount of the scholarship  
 374 received during any one year in an eligible medical school."

375

**PART V**

376

**SECTION 5-1.**

377 Said title is further amended in Code Section 20-3-634, relating to savings trust accounts,  
 378 availability, and terms and provisions relative to the Georgia Higher Education Savings Plan,  
 379 by revising paragraph (1) of subsection (b) as follows:

380 "(1) The maximum and minimum contribution allowed on behalf of each beneficiary for  
 381 the payment of qualified higher education expenses at eligible institutions as defined in  
 382 Section 529 of the Internal Revenue Code of 1986 or other applicable federal law;  
 383 provided, however, that no additional contributions may be made to a savings trust  
 384 account when the total account balance for all accounts for the beneficiary equals or  
 385 exceeds ~~\$235,000.00~~ \$550,000.00;"

386

**SECTION 5-2.**

387 Title 48 of the Official Code of Georgia Annotated, relating to revenue and taxation, is  
 388 amended in Code Section 48-7-27, relating to computation of taxable net income, by adding  
 389 a new paragraph to subsection (a) to read as follows:

390 "(11.5)(A)(i) As used in this paragraph, the term 'qualified tuition program' means a  
 391 qualified tuition program established and maintained by a state or agency or  
 392 instrumentality thereof which is exempt from taxation pursuant to Section 529 of the  
 393 Internal Revenue Code of 1986, other than the qualified tuition program established  
 394 pursuant to Article 11 of Chapter 3 of Title 20. Such term shall not include a  
 395 qualified tuition program established or maintained by another state or agency or

396 instrumentality thereof unless such state grants an income tax deduction or tax credit  
397 similar to the deduction provided for in this paragraph or in paragraph (11.1) for  
398 contributions made to the qualified tuition program established pursuant to Article 11  
399 of Chapter 3 of Title 20.

400 (ii) The department shall annually publish a list of qualified tuition programs on its  
401 website.

402 (B) For taxable years beginning on or after January 1, 2026, and ending on or before  
403 December 31, 2031, an amount equal to the amount of contributions to a qualified  
404 tuition program, but not exceeding \$2,000.00 per beneficiary;

405 (C) If the contributor files a separate return or single return, the sum of contributions  
406 constituting deductions on the contributor's return under this paragraph shall not  
407 exceed \$4,000.00 per beneficiary; provided, however, that the sum of contributions  
408 constituting deductions on such contributor's return under this paragraph and  
409 paragraph (11.1) shall not exceed \$4,000.00 per beneficiary;

410 (D) If the contributor files a joint return, the sum of contributions constituting  
411 deductions on the contributor's return under this paragraph shall not exceed \$4,000.00  
412 per beneficiary; provided, however, that the sum of contributions constituting  
413 deductions on such contributor's return under this paragraph and paragraph (11.1) shall  
414 not exceed \$8,000.00 per beneficiary;

415 (E) For purposes of this paragraph, contributions or payments for any such taxable year  
416 may be made during or after such taxable year but on or before the deadline for making  
417 contributions to an individual retirement account under federal law for such taxable  
418 year; and

419 (F) This paragraph shall stand repealed on January 1, 2031."

420

**PART VI**

421

**SECTION 6-1.**

422 Title 47 of the Official Code of Georgia Annotated, relating to retirement and pensions, is  
423 amended by revising Code Section 47-22-1, relating to definitions regarding the Georgia  
424 Defined Contribution Plan, as follows:

425 "47-22-1.

426 As used in this chapter, the term:

427 (1) 'Accumulated contributions' means the sum of all amounts deducted from the  
428 compensation of a member's salary and credited to such member's individual account in  
429 this plan, together with earnings thereon as provided in this chapter.

430 (2) 'Board' means the Board of Trustees of the Employees' Retirement System of  
431 Georgia.

432 (3) 'Defined contribution plan' means a plan which provides for an individual account  
433 for each participant and for benefits based solely on the amount contributed to the  
434 participant's account; any income, expenses, gains, and losses; and any forfeiture of  
435 accounts of other participants which may be allocated to such participant's account, which  
436 plan is intended to be qualified under Section 401(a) of the Internal Revenue Code, 42  
437 U.S.C. Section 401(a).

438 (4) 'Employee' means any employee of an employer who is not a member of any public  
439 retirement or pension system created pursuant to this title; provided, however, that the  
440 following persons shall not be considered employees under this paragraph:

441 (A) A person performing services for an institution in which such person is duly  
442 enrolled as a part-time or full-time student;

443 (B) A person performing services for an employer pursuant to a contract as a bona fide  
444 independent contractor; or

445 (C) Members of any state board or commission.

446 (5) 'Employer' means the state or any department, bureau, institution, board, or  
 447 commission of the state, the State Board of Education, and the Board of Regents of the  
 448 University System of Georgia.

449 (6) 'Member' means any employee included in the membership of the plan.

450 (7) 'Plan' means the Georgia Defined Contribution Plan created by this chapter.

451 (8) 'Plan year' means the 12 month period beginning July 1 of each year."

452 **PART VII**

453 **SECTION 7-1.**

454 Title 50 of the Official Code of Georgia Annotated, relating to state government, is amended  
 455 in Code Section 50-27-13, relating to disposition of lottery proceeds, budget report by  
 456 Governor, appropriations by General Assembly, and shortfall reserve subaccount, by revising  
 457 paragraph (3) of subsection (b) as follows:

458 "(3)(A) As used in this paragraph, the term 'base lottery spend' means expenditures  
 459 from lottery proceeds for voluntary pre-kindergarten and for tuition grants,  
 460 scholarships, or loans to citizens of this state to enable such citizens of this state to  
 461 attend colleges and universities located within this state, regardless of whether such  
 462 colleges and universities are owned or operated by the board of regents or to attend  
 463 institutions operated under the authority of the Technical College System of Georgia.  
 464 Such term shall not include expenditures from excess reserve funds required to be  
 465 appropriated for educational purposes and programs pursuant to subparagraph (B) of  
 466 this paragraph.

467 (B) A Beginning in Fiscal Year 2025, a shortfall reserve shall be maintained within the  
 468 Lottery for Education Account in an amount equal to at least 50 percent of the average  
 469 amount of net proceeds deposited into or base lottery spend from such account for the  
 470 preceding three fiscal years, whichever is greater, hereinafter referred to as the

471 minimum reserve. Beginning in Fiscal Year 2025 and for each fiscal year thereafter,  
 472 if on the last day of the preceding fiscal year the total reserve fund balance exceeds the  
 473 minimum reserve, an amount equal to 10 percent of the excess reserve funds, meaning  
 474 the amount that the total reserve fund balance exceeds the minimum reserve, shall be  
 475 appropriated for educational purposes and programs.

476 ~~(B)~~(C) If the net proceeds paid into the Lottery for Education Account in any year are  
 477 not sufficient to meet the amount appropriated for educational purposes and programs,  
 478 the shortfall reserve may be drawn upon to meet the deficiency and any amount so  
 479 drawn may count for purposes of appropriations in subparagraph ~~(A)~~ (B) of this  
 480 paragraph.

481 ~~(C)~~(D) If the shortfall reserve is drawn upon and falls below 50 percent of the average  
 482 amount of net proceeds deposited into or base lottery spend from such account for the  
 483 preceding three fiscal years, whichever is greater, the shortfall reserve shall be  
 484 replenished to the level required by subparagraph ~~(A)~~ (B) of this paragraph in the next  
 485 fiscal year and the lottery funded programs shall be reviewed and adjusted accordingly."

486 **PART VIII**

487 **SECTION 8-1.**

488 (a) Except as otherwise provided in this section, this Act shall become effective on  
 489 July 1, 2026.

490 (b) Part V of this Act shall become effective upon its approval by the Governor or upon its  
 491 becoming law without such approval.

492 (c) Parts I and IV of this Act shall apply to all academic years beginning with the 2026-2027  
 493 academic year.

494 (d) Part VII of this Act shall apply to all fiscal years beginning in Fiscal Year 2027.

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**PART IX**  
**SECTION 9-1.**

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