

House Bill 32 (AS PASSED HOUSE AND SENATE)

By: Representatives Belton of the 112th, Nix of the 69th, Hawkins of the 27th, Greene of the 151st, Taylor of the 173rd, and others

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

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

SECTION 1.

14
15 Part 9 of Article 6 of Chapter 2 of Title 20 of the Official Code of Georgia Annotated,
16 relating to grants for educational programs, is amended by revising Code Section 20-2-251,
17 which is reserved, as follows:

18 "20-2-251.

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

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

21 (1.1) 'High-need subject area' means one of the three content areas for which there are
22 the greatest percentages of unfilled positions for classroom teachers in a RESA service
23 area as determined annually for each RESA service area by the department based upon
24 a five-year average review of a survey reported by local school systems to the
25 department.

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

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

31 (4) 'Participating teacher' means a teacher, as defined in subsection (a) of Code Section
32 20-2-942, who is eligible to participate and does participate in the program.

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

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

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

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

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

45 (8) 'Recently hired' means a teacher, whether a new or experienced teacher, who has
46 accepted his or her first school year contract to teach at a qualifying public school for the
47 2021-2022 school year, for the current school year, or for the immediately upcoming
48 school year.

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

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

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

63 (b) The state board shall establish a teacher recruitment and retention program. The
64 purpose of such program shall be to encourage both new and experienced teachers to seek
65 employment with qualifying public schools in high-need subject areas by providing for a
66 tax credit as provided for in Code Section 48-7-29.23 to each participating teacher in the
67 amount of \$3,000.00 per school year for no more than five school years, which must be

68 consecutive, subject to conditions as provided for in this Code section. The state board is
69 authorized to promulgate rules, regulations, policies, and procedures appropriate and
70 necessary to implement and administer this program.

71 (c)(1) By October 1 of each year, the department shall determine which public schools
72 in this state are qualifying public schools and shall publish a list of all qualifying public
73 schools on the department's website. For purposes of the program, a school that has been
74 designated as a qualifying public school shall be eligible for selection as a participating
75 school for the current school year and for at least the immediately upcoming school year.
76 The department shall develop criteria for the selection of no more than 100 participating
77 schools from the total number of qualifying public schools and shall publish such
78 selection criteria simultaneously with the publication of the list of qualifying public
79 schools on the department's website; provided, however, that such criteria shall include
80 prioritizing qualifying public schools with teacher vacancies in high-need subject areas.

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

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

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

97 (d) The Office of Student Achievement, in consultation with the department, shall
98 establish program objectives and shall annually measure and evaluate the program.
99 Beginning with the 2023-2024 school year, by December 1 of each year, the Office of
100 Student Achievement shall provide to the Governor, to the House Education Committee
101 and the Senate Committee on Education and Youth, and to the state board a report covering
102 the immediately preceding school year and including, at a minimum, the following
103 information:

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

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

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

108 (A) Have been recently hired to teach in a high-need subject area at a participating
109 school;

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

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

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

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

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

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

126 (B) A teacher who is accepted by the department to participate in the program shall be
127 allowed to continue as a participating teacher in the program on an annual basis for up
128 to five school years, which must be consecutive, provided that he or she remains
129 employed pursuant to a school year contract as a teacher at the same school
130 continuously, regardless of whether the school remains a participating or qualifying
131 public school and regardless of whether the participating teacher's subject area remains
132 a high-need subject area, and subject to continuation of the program and the provisions
133 of subsection (g) of this Code section and except for good cause shown by the
134 department.

135 (C) A participating teacher who is involuntarily transferred to another school within
136 the same participating local school system shall be eligible to continue participating in
137 the program on the same terms and conditions as provided in subparagraph (B) of this
138 paragraph. A participating teacher who voluntarily transfers to another school shall not
139 be eligible to continue participating in the program effective immediately upon the
140 transfer.

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

145 (E) A participating teacher who lawfully takes a leave of absence pursuant to any state
146 or federal law shall retain eligibility to continue participating in the program provided

147 he or she remains employed pursuant to a school year contract as a teacher at the same
148 school continuously.

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

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

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

157 (2) Among teachers participating in the program, those who are currently teaching a
158 high-need subject area shall be prioritized over those who are not teaching a high-need
159 subject area, and those with greater seniority in the program shall be prioritized over
160 those with less seniority.

161 (h) No new applications for the program shall be accepted after December 31, 2026.

162 Reserved."

163 **SECTION 2.**

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

167 "48-7-29.23.

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

172 (b) In no event shall the total amount of the tax credit under this Code section for a taxable
173 year exceed the taxpayer's income tax liability. Any unused tax credit shall be allowed to
174 be carried forward to apply to the taxpayer's succeeding three years' tax liability. No such
175 tax credit shall be allowed the taxpayer against prior years' tax liability.
176 (c) The commissioner shall be authorized to promulgate any rules and regulations
177 necessary to implement and administer the provisions of this Code section."

178 **SECTION 3.**

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

181 **SECTION 4.**

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