

House Bill 736 (COMMITTEE SUBSTITUTE)

By: Representatives Belton of the 112th, Glanton of the 75th, Taylor of the 173rd, Greene of the 151st, Stovall of the 74th, 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 a refundable income tax credit for teachers who agree
4 to teach in certain rural schools or turnaround eligible schools; to provide for definitions; to
5 provide for requirements for participation; to provide for participation on an annual basis for
6 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 related matters; to repeal conflicting laws; and for other
12 purposes.

13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

14 **SECTION 1.**

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

24 (3) 'Participating school' means a qualifying public school that has been selected by the
25 department to participate in the program and where a participating teacher is employed
26 pursuant to a school year contract.

- 27 (4) 'Participating teacher' means a teacher, as defined in subsection (a) of Code Section
28 20-2-942, who is eligible to participate and does participate in the program.
- 29 (5) 'Postsecondary educational institution' means a school which is:
- 30 (A) A unit of the University System of Georgia, including any college or university
31 under the government, control, and management of the Board of Regents of the
32 University System of Georgia; or
- 33 (B) An independent or private college or university located in Georgia and eligible to
34 be deemed an approved school as defined in paragraph (2) of Code Section 20-3-411.
- 35 (6) 'Program' means the teacher recruitment and retention program provided for in this
36 Code section.
- 37 (7) 'Qualifying public school' means a public school that is located in a rural territory in
38 this state or that qualifies as a turnaround eligible school as defined in subsection (a) of
39 Code Section 20-14-45.
- 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 2020-2021 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 rural or turnaround eligible schools by providing for a refundable tax
61 credit as provided for in Code Section 48-7-29.23 to each participating teacher in the
62 amount of \$3,000.00 per school year for no more than five consecutive school years,
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. The department shall develop criteria for the
 69 selection of no more than 100 participating schools from the total number of qualifying
 70 public schools and shall publish such selection criteria simultaneously with the
 71 publication of the list of qualifying public schools on the department's website.

72 (2) By December 1 of each year, the department shall select no more than 100
 73 participating schools and shall publish a list of all participating schools on the
 74 department's website. The department shall determine the total number of participating
 75 teachers authorized for each participating school.

76 (3) The department shall receive applications from teachers who meet the eligibility
 77 criteria provided for in subsection (e) of this Code section and shall be authorized to share
 78 with participating local school systems and participating schools such applications and
 79 related materials submitted by teachers.

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

83 (d) The Office of Student Achievement, in consultation with the department, shall
 84 establish program objectives and shall annually measure and evaluate the program.
 85 Beginning with the 2022-2023 school year, by December 1 of each year, the Office of
 86 Student Achievement shall provide to the Governor, to each chamber of the General
 87 Assembly, and to the state board a report covering the immediately preceding school year
 88 and including, at a minimum, the following information:

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

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

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

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

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

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

99 (2) Teachers who meet the eligibility criteria provided for in paragraph (1) of this
 100 subsection and who wish to participate in the program shall submit to the department a

101 completed application to participate in the program, on a form and in a manner prescribed
102 by the department. Each application shall, at a minimum, include:

103 (A) A copy of the teacher's school year contract with a participating school or
104 participating local school system; and

105 (B) Written verification from the principal or other school personnel of the
106 participating school that the teacher was recently hired.

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

111 (B) A teacher who is accepted by the department to participate in the program shall be
112 allowed to continue as a participating teacher in the program on an annual basis for up
113 to five consecutive school years, provided that he or she remains a teacher at the same
114 school continuously, regardless of whether the school remains a participating or
115 qualifying public school, and subject to continuation of the program and the provisions
116 of subsection (g) of this Code section and except for good cause shown by the
117 department.

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

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

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

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

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

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

138 (h) No new applications for the program shall be accepted after December 31, 2030.

139 Reserved."

140 **SECTION 2.**

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

144 "48-7-29.23.

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

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

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

154 **SECTION 3.**

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