



February 17, 2021

The Honorable Bruce Williamson  
415-B State Capitol  
Atlanta, GA 30334

Dear Chairman Williamson,

On behalf of the 95,000 Georgia educators who are members of the Professional Association of Georgia Educators (PAGE), we write to respectfully express opposition to [HB 142](#), which aims to raise the cap on the Qualified Education Expense Credit (QEEC) to \$150 million annually. The QEEC is the funding mechanism for the Student Scholarship Program.

The Georgia Department of Audits and Accounts recently completed a [review](#) of the tax credit and the scholarship program and found they lack critical transparency and accountability measures, stating “Increased legislative oversight and additional legal measures are needed to fully assess SSOs’ compliance with state law.” Georgia’s existing requirements fall far short of the robust measures put in place by other states. The report recommends a series of actions to address these gaps, which primarily address the program’s operational and fiscal transparency and accountability.

The audit report also flags the lack of comprehensive data regarding the students who receive scholarships from Student Scholarship Organizations. Georgia is also well behind other states in setting rigorous transparency and accountability measures in this area.

Increasing the QEEC, which would expand the scholarship program, without acting on the recommendations of the audit report is unwise fiscal practice and education policy. Georgia taxpayers, students and parents should be assured the program complies with best practices, and currently it does not. In addition, the proposed expansion comes before the economic analysis required under [HB 217](#), approved in 2018, which is to be conducted in 2023. Expanding the program without evidence of its impact is also poor practice.

We are happy to answer any questions you or members of your committee have regarding the QEEC and the scholarship program.

Thank you for your leadership and for your time.

Sincerely,

A handwritten signature in black ink, appearing to read "Margaret Ciccarelli".

Margaret Ciccarelli  
PAGE Director of Legislative Affairs

Cc: Income Tax Subcommittee of the House Ways & Means Committee