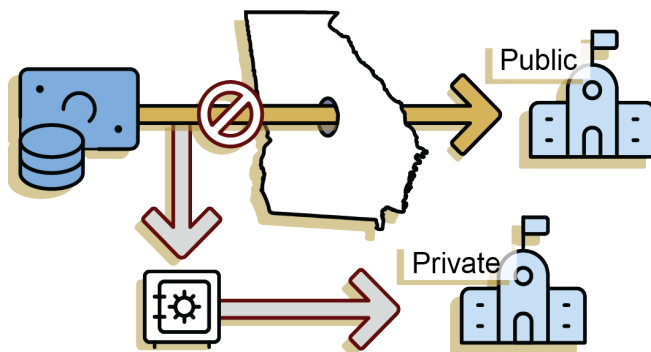


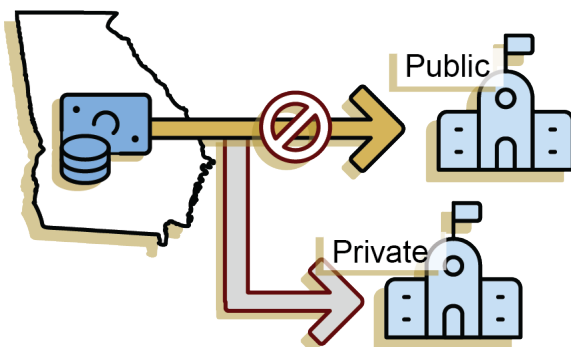
What are School Vouchers?

Georgia legislators have debated educational vouchers since the 1950s.¹ A school voucher is an amount of money provided by the state government to parents for use for private educational programs, such as tuition at private schools. There are two basic ways the state can finance school vouchers:



Tax-credit vouchers:

Taxpayers can choose to pay portions of their tax obligation to “student scholarship organizations” which then provide money to parents for use for private school tuition.



State funded vouchers:

These vouchers use existing state funds meant for public schools and instead redirect them for use in private education programs. Education Savings Accounts (ESAs) are a form of state funds vouchers.

¹Johnson, R. O. (1955). *Desegregation of Public Education in Georgia--One Year Afterward*. *The Journal of Negro Education*, 24(3), 228-247

History of Vouchers in Georgia

1954

Concerned over a potential U.S. Supreme Court decision to desegregate public schools, white Georgians amended the state constitution to allow the General Assembly to provide grants of state, county or city funds to citizens for educational purposes, instead of the state providing a system of public education.

2007

The Georgia Special Needs Scholarship is created as a state funds voucher.

2008

The Qualified Education Expense Tax Credit is created as a tax credit voucher.

2017-2019

Several bills are introduced that would create Education Savings Accounts.

Financial Impact of Vouchers

Voucher proponents make the case that these policies are revenue neutral, since the state would spend the same amount on a public school as a private one for each student. However, the effects are not neutral for individual school budgets. If a school loses three students to a voucher program, they cannot cut off three seats on a school bus or reduce the heating bill for the remaining students. These fixed costs remain regardless.

The loss of students to unaccountable private schools can have particularly disastrous effects on rural school systems that rely more heavily on state funds than the rest of the state.

Georgia's schools are already struggling to pay for costs that increase while revenue remains flat. Vouchers would exacerbate these struggles, particularly for rural Georgia.

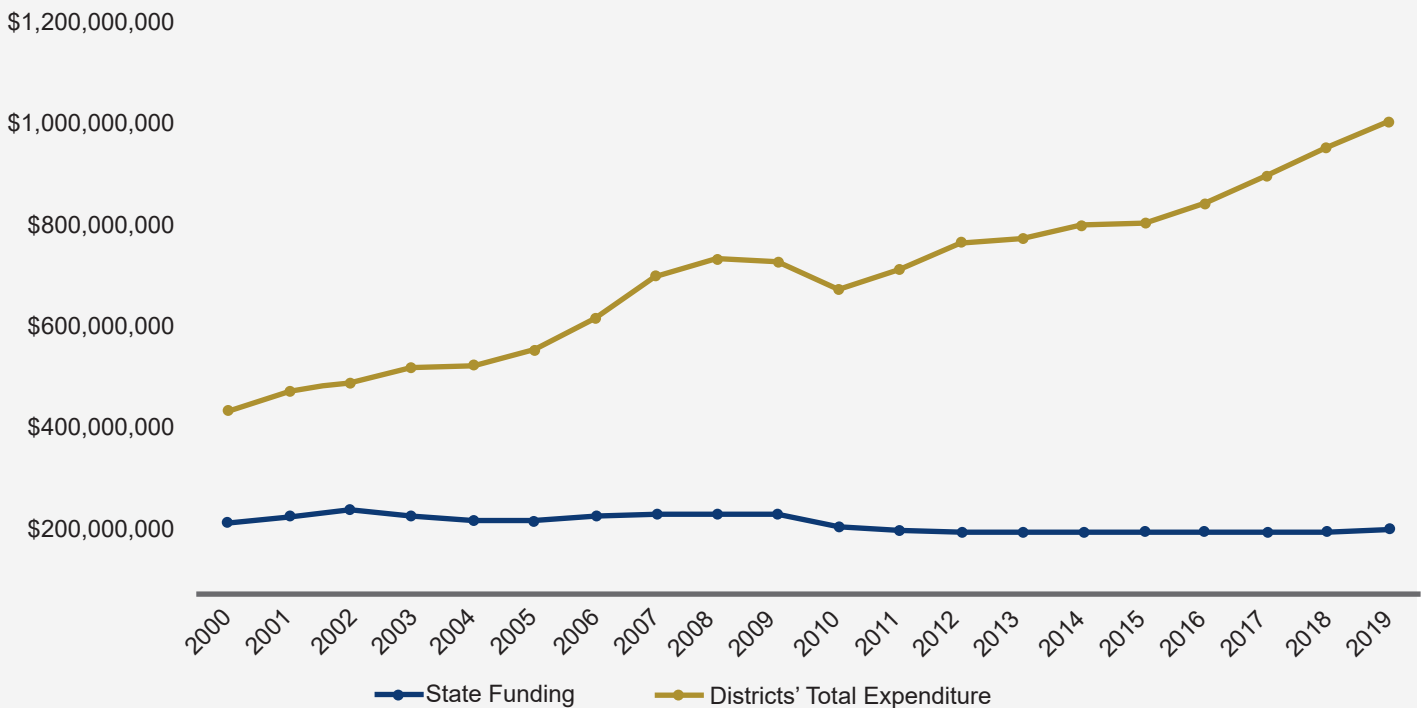
\$100 Million

Georgia's tax-credit voucher program has grown to command \$100 million each year, or enough to pay the salaries for 2,200 teachers.

If a school loses three students to a voucher program, they cannot cut off three seats on a school bus or reduce the heating bill for the remaining students. These fixed costs remain regardless.

State lawmakers who want to support Georgia's students should resist vouchers and continue to invest in policies that are actually proven to work: adequate and fair funding for all of Georgia's schools.

K-12 Transportation Costs Rise, State Funding Does Not



Source: District Expenditure Reports, FY 2000 through 2019, and State Mid-Term Allotment Sheets, FY 2000 through 2019, Georgia Department of Education.