



On behalf of the undersigned groups, hundreds of participating Georgia schools, and tens of thousands of students who receive Qualified Education Expense (QEE) Tax Credit scholarships, we urge your favorable consideration of the proposed Senate Finance Committee Substitute to House Bill 328 (LC 50 1271S), which will increase the annual cap of the program from \$120 million to \$225 million, which is roughly the amount of scholarship dollars that were requested by Georgia families last year.

This vital program has already empowered tens of thousands of families from all corners of the state, and increasing the cap will extend that life-changing educational opportunity to even more Georgia students.

The program's popularity is a testament to its success, but its oversubscription demonstrates an urgent and unmet need that this bill will address. Raising the cap will build on the positive momentum of the QEE.

By voting to increase the cap, you will be:

- **Serving Thousands of Additional Students:** With an average scholarship value of approximately \$4,749 (2024), raising the annual cap by an additional \$105 million would provide scholarships to approximately 20,000 more students. This would allow tens of thousands of additional Georgia families to choose the best educational environment for their children, regardless of their zip code or income level.
- **Providing Savings to the State and Local Communities:** Based on an official 2023 Georgia Department of Audits and Accounts report, Georgia's QEE Credit Program generates an estimated annual net cost savings of \$56.5 million for state and local taxpayers. Because the average scholarship amount is less than QBE, the cost of educating students through the scholarship program is less than the cost of educating students in the public school system, generating state and local savings for each additional student who participates in the program. Based on DOAA's figures, increasing the cap to \$225 million would result in an additional \$49.4 million in savings.

- **Addressing Overwhelming Demand for the Program:** Year after year, the annual cap is met on the very first business day of the year, which leaves student scholarship organization (SSO)-participating schools unable to serve thousands of families who are seeking different educational opportunities for their children. In 2025, donors applied for more than \$225 million in credits on the first day, but were only approved for 53% of what they requested to give due to the current \$120 million cap. Increasing the cap will more closely align the program's funding with the overwhelming demand from Georgia's families and taxpayers, ensuring more students can be served by the QEE tax credit.

We strongly urge your favorable consideration on the Senate Finance Committee Substitute to HB 328 to meet this critical demand and ensure tens of thousands of additional Georgia students have access to the education they deserve.

Respectfully,

AAA Scholarship Foundation

Apogee Scholarship Fund

Archdiocese of Atlanta

Arete Scholars

Association of Christian Schools International

GeorgiaCAN

Diocese of Savannah

Georgia Center for Opportunity

Georgia GOAL Scholarship Program

Georgia Independent School Association

Georgia Policy Impact

Georgia Student Scholarship Organization

Jewish Federation of Greater Atlanta

Pay It Forward Scholarships

