

## HB 32 Teacher Tax Credit Program

During the 2021 legislative session, the Georgia General Assembly passed [House Bill 32](#), sponsored by Rep. Dave Belton, to establish a teacher recruitment and retention program for an income tax credit for teachers who agree to teach in [high-need subject areas](#) in qualified rural schools or low-performing schools. Eligible teachers, recently hired to teach in a high-need subject area at a [Participating School](#), who are selected to participate in the Teacher Tax Credit Program will receive a \$3,000 tax credit <sup>1</sup>for five consecutive school years. This means selected applicants will be able to deduct \$3,000 **per year** from the amount of state income tax they owe for each of the five years they remain eligible for participation in the program.

Teachers who are eligible to participate in the program may apply using the [Teacher Tax Credit Application](#). Submitted applications will be verified for teacher school location and high-need subject area assignments using the October 2022 CPI report. *Submitting an application does not guarantee that all eligible recipients will receive the credit. The program has a participation cap. If the number of eligible applicants exceeds the allowed participation, participation will be determined based on the [Teacher Tax Credit Selection Criteria](#).* Teachers who are selected to participate in the program will be notified by May 1, 2022.

### Eligible teachers:

The purpose of the Teacher Tax Credit Program is to recruit and retain effective teachers to teach in identified rural and/or low performing schools. To be eligible for the tax credit, teachers must meet the following criteria:

- Have attained a bachelor's degree from a postsecondary educational institution with a teacher certification program approved by the Georgia Professional Standards Commission (GaPSC);
- Hold a valid five-year induction or professional certificate issued by the GaPSC (eligible teachers may not be provisional employees); and

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<sup>1</sup> A tax credit is defined as a credit that directly reduces the amount of tax you owe, giving you a dollar-for-dollar reduction of your tax liability. In this case, the tax credit valued at \$3,000, lowers your tax bill by the corresponding \$3,000.



- Must have recently been hired to teach in an identified [High-need Subject Area](#) at an eligible [Participating School](#).

#### Recently hired:

Eligible teachers, whether new or experienced, must be recently hired, meaning they must have accepted their first school-year contract to teach at a [Participating School](#) for the current 2021-2022 school year or the immediately upcoming school year.

#### High-need subject areas:

High-need subject areas are defined as one of the three content areas for which there are the greatest percentages of unfilled positions for classroom teachers in a RESA service area, as determined by review of a 2021 survey reported by local school systems to GaDOE.