



**Georgia Promise Scholarship Program
Regulations**

Effective Date – July 1, 2026

GESA | Georgia Education
Savings Authority

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2. Program Overview

The Georgia Promise Scholarship is an education scholarship program dedicated to empowering families to pursue exceptional educational opportunities. The Program will provide eligible students with the opportunity to use public funds for non-public education expenses in kindergarten through 12th grade. Eligible uses include private school tuition, tutoring services, and other qualified education expenses.

3. Definitions

“Account” or **“promise scholarship account”** means a consumer directed account established pursuant to O.C.G.A § 20-2B-20 et seq. and composed of state funds deposited on behalf of a participating student and which may be used for qualified education expenses.

“Account funds” means the funds awarded on behalf of a participating student.

“Active-duty military service member” means a member of the armed forces having full-time duty status in the active uniformed service of the United States, including members of the National Guard and Reserve on active-duty orders pursuant to 10 U.S.C. §§ 1209 and 1211.

“Attendance zone” means the geographical area in which a student resides which assigns a student within the geographical area to a specific public school. A student's school attendance zone is determined by the bona fide primary residence of the custodial parent/legal guardian at the time of acceptance into the Program.

“Audit” means an official investigation and examination of accounts.

“Authority” means the Georgia Education Savings Authority created pursuant to O.C.G.A. § 20-2B-2.

“College and career academy” means the same as defined in O.C.G.A. § 20-4-37(b).

“Completion special school” means the same as defined in O.C.G.A. § 20-2-2096 et seq.

“CTAE courses” means the same as defined in O.C.G.A. § 20-2-161.3.

“Curriculum” or **“curricula”** means a complete course of study approved by the Authority for a particular content area or grade level, including any supplemental materials required by the course of study.

“Department of Education” means the Georgia Department of Education.

“Eligible core courses” means the same as defined in O.C.G.A. § 20-2-161.3.

“Eligible Student” means a student who meets the eligibility requirements as established by O.C.G.A. § 20-2B-22.

“Enrollment count” means the time periods as described in O.C.G.A. § 20-2-160.

“Enrollment period” means the period during which a participating student is assigned a promise scholarship account, and the account is funded. The Authority shall publish the enrollment periods by December 15 of each year. The dates published by December 15 shall apply to the following calendar year.

“Family income” means the combined income of all family members living in the same household.

“Family member” means parents, stepparents, guardians, siblings, half-siblings, stepsiblings, grandparents, step-grandparents, aunts, uncles, and first cousins.

“Federal poverty level” means the same as published annually by the federal Department of Health and Human Services.

“Fee for service transportation” means a system where individuals pay for each trip provided by professional services, such as public buses, subways, taxi, or ride share service. This definition shall exclude informal arrangements such as paying a friend or family member for transportation.

“Full-time equivalent (FTE)” means the formula that divides students’ regular school day into six reporting segments or their equivalent for funding purposes. See O.C.G.A. § 20-2-160.

“Full-time equivalency (FTE) count” means the dates specified by the State Board of Education (SBOE) for recording FTE, a student count consisting of six state-funded segments per student authorized under O.C.G.A. § 20-2-161.

“Georgia resident” means an individual who maintains a primary residence within the state of Georgia.

“Home study program” means an educational program that meets the requirements of O.C.G.A. § 20-2-690(c).

“Nationally norm-referenced test” means test, assessment, or evaluation used to compare individual student performance to the performance of a normative sample as designated by the Authority.

“Parent” means a biological parent, legal guardian, custodian, or other person with legal authority to act on behalf of a student.

“Parent review committee” means a group of individuals comprised of one person with relevant knowledge, skills, and abilities and eight parents of participating students appointed by the President of the Authority.

“Participating school” means a private school that has notified the Authority of its intention to participate in the program, that complies with the Authority’s requirements, and that meets the requirements of O.C.G.A. § 20-2B-23.

“Participating student” means a student for whom an account has been established pursuant to O.C.G.A. § 20-2B-20 et seq.

“Private school” means a nonpublic school located in Georgia, sectarian or nonsectarian, which is accredited or in the process of becoming accredited by a recognized accrediting agency, as such term is defined in O.C.G.A. § 20-14-96, or by one or more of the entities listed in O.C.G.A. § 20-3-519 (6)(A).

“Program” means the promise scholarship provided pursuant to O.C.G.A. § 20-2B-20 et seq.

“Public school” means any school under the control and management of a county, independent, or area board of education supported by public funds; any school subject to the provisions of O.C.G.A. § 20-2-2060 et seq. or O.C.G.A. § 20-2-2080 et seq. supported by public funds; or any school under the control and management of the State Board of Education or a department or agency thereof supported by public funds. Notwithstanding, for the purpose of O.C.G.A. § 20-2B-29, this term shall not include any of the following classes of schools:

- State Charter Schools
- Locally Authorized Charter Schools
- Conversion Charter Schools
- Schools providing exclusively remote instruction
- Alternative Schools
- Schools with only pre-kindergarten to second grade students
- Residential Treatment Facilities
- Department of Juvenile Justice Schools
- State Schools for the Blind and Deaf
- Schools missing one or both years of CCRPI calculations
- Magnet Schools

“Qualified education expenses” means any one or more of the following:

- a. Tuition, fees, and required textbooks for eligible core courses and eligible CTAE courses, as such terms are defined in O.C.G.A. § 20-2-161.3, at a participating school, accredited community college or postsecondary education institution, or nonpublic online learning program or course;
- b. Tutoring services provided by an educator certified by the Georgia Professional Standards Commission;
- c. Payment for the purchase of a curriculum, including any supplemental materials required by the curriculum as approved by the Authority;
- d. Services from a physician or therapist licensed pursuant to Chapter 10A, 28, 33, 34, or 44 of Title 43 of the Official Code of Georgia, including, but not limited to, for occupational, behavioral, physical, or speech-language therapies;
- e. No more than \$500.00 per year to a fee-for-service transportation provider for transportation to or from a participating school or service provider;
- f. Fees for the management of account funds in accordance with O.C.G.A. § 20-2B-26(e);

- g. Other expenses authorized by the State Board of Education or the Authority; or
- h. Individual education expenses authorized by a majority of the parent review committee as provided for in O.C.G.A. § 20-2B-25.

Expenses for services or products billed by family members are not included in the definition of qualified education expenses.

“Quarterly application period” means a period of time established by the Authority during which a parent may apply for the promise scholarship.

“Resident school system” means the public school system in which the student would be enrolled based on his or her domicile.

“Service provider” means a person or entity approved by the Authority that provides services that are covered as qualified education expenses other than a participating school.

“Sibling” means one or more children born of, or adopted by, the same parent(s) and domiciled in the same residence.

“Special education student” means a student who qualifies for special education services in accordance with O.C.G.A. § 20-2-152.

“Student” means any child eligible for enrollment in elementary and secondary education programs in accordance with O.C.G.A. § 20-2-150.

“Student Assessment” means the same as defined in O.C.G.A. § 20-2-281.

“Vendor” means a person or entity that sells products, materials, or software that are covered as qualified education expenses other than a participating school.

4. Student Eligibility

4.1. A student shall be eligible to apply for a promise scholarship account if:

4.1.1. The student’s parent resides within Georgia and has been a Georgia resident for at least one year or the student’s parent is an active-duty military service member stationed in Georgia within the previous year;

4.1.2. Georgia residency may be established by providing the following documentation to the Authority:

- Mortgage Statement;
- Driver’s License;
- Utility Bill; or
- Other documentation approved by the Authority.

- 4.1.3. Except for active-duty military service members stationed in Georgia within the previous year, the student is currently enrolled and has been continuously enrolled in a Georgia public school for a period of time that includes at least two consecutive enrollment counts conducted pursuant to O.C.G.A. § 20-2-160 or the student is eligible to enroll in a qualified kindergarten program of the public school in which such child would be enrolled based on his or her residence;
- 4.1.4. The student is domiciled in the attendance zone of a public school that is included on the list of public schools provided for in O.C.G.A. § 20-2B-29;
- 4.1.5. The student does not meet any of the ineligibility criteria provided for in subsection (b) of O.C.G.A. § 20-3-519.1;
- 4.1.6. The student is not a recipient or beneficiary of the Georgia Special Needs Scholarship Act O.C.G.A. § 20-2-2110 et seq.;
- 4.1.7. The student is not a recipient or beneficiary of any scholarship, tuition grant or other benefit from a student scholarship organization as defined in O.C.G.A. § 20-2A-1; and
- 4.1.8. The student is not enrolled in a school operated by the Department of Juvenile Justice.
- 4.2. A participating student shall continue to be eligible to receive account funds until the student returns to a public school, graduates from high school, or reaches the age of 20 years, or for special education students, reaches the age of 21 years.
- 4.3. A student who participated in the Program for any length of time, exited the Program and seeks to return to the Program, shall submit a new application for an account to be considered for reenrollment in the Program for a second or subsequent time.
- 4.4. To remain enrolled in the Program, a participating student shall maintain residency in Georgia.

5. Student Applications and Enrollment

- 5.1. To apply for the Program an eligible student shall complete a promise scholarship application. The application shall be submitted during an application period prescribed by the Authority.
- 5.2. The Authority shall publish the application periods by December 15 of each year. The dates published shall apply to the following calendar year.

6. Student Application Selection Process

- 6.1. All eligible applicants will be processed after the close of the application period.

- 6.2.** When making a scholarship award, if the number of participating students and new eligible program applicants exceeds the number of available scholarship accounts, student applications will be selected as follows:
- 6.2.1.** Participating students shall always receive first consideration. Once accepted, participating students shall remain in the Program unless they become ineligible due to age, exiting the Program or returning to public school.
 - 6.2.2.** Next, siblings of participating students shall receive second consideration.
 - 6.2.3.** Subsequently, third priority shall be given to students whose family income does not exceed 400 percent of the federal poverty level.
 - 6.2.4.** Thereafter, fourth priority shall be given to students who formerly participated in the Program, exited, and are now reapplying.
 - 6.2.5.** Finally, fifth priority shall be given to students who have never participated in the Program and whose family income exceeds 400 percent of the federal poverty level.
- 6.3.** If the number of applications for accounts exceeds the funds available for the Program (within consideration groups two through five), students within the final consideration group(s) will be selected based on a random selection process as defined by the Authority.

7. Parent Rights and Responsibilities

- 7.1.** The student's parent must submit an application for a promise scholarship account no later than the application period deadline established by the Authority.
- 7.2.** Upon notification by the Authority that a promise scholarship account may be established, the parent of the qualifying Student shall sign an attestation agreeing:
- 7.2.1.** To provide an education for the student in at least the subjects of reading, grammar, mathematics, social studies, and science;
 - 7.2.2.** Not to enroll the student in a local school system school, local charter school, state charter school, or completion special school while participating in the Program; provided, however, that this subparagraph shall not be construed to prohibit students from part-time enrollment in a college and career academy, as such term is defined in subsection (b) of O.C.G.A. § 20-4-37, which has been approved by the Authority to be a service provider; and
 - 7.2.3.** To use account funds only for the student's qualified education expenses.

- 7.3. Upon acceptance of the account, the parent assumes full financial responsibility for the education of the participating student, including transportation to and from participating schools or service providers.
- 7.4. The parent of a participating student not attending a participating school shall ensure that their participating student complies with the testing and reporting requirements outlined in section 16 of these rules and regulations.
- 7.5. The parent of each student participating in the Program shall comply fully with the participating school, service provider, or vendors rules and policies.
- 7.6. The parent is responsible for submitting all required documentation to the Authority. The Authority shall receive all required documentation prior to releasing any funds into a participating student's account.
- 7.7. To prevent waste, fraud, and abuse an account holder shall not provide account funds directly to his or her family member(s), or to any company, corporation, or business owned by his or her family member(s).
- 7.8. All participating students must recertify annually by May 31. Failure to recertify results in loss of participating-student status; previously awarded funds remain accessible, but no future funding will be provided, and the student must reapply as a new applicant subject to current eligibility requirements.
- 7.9. Any parent who fails to comply with the provisions of O.C.G.A. § 20-2B-20 et seq. and these rules and regulations shall forfeit the account. All account funds therein shall be returned to the Authority. Additionally, the Authority may charge the parent any and all fees incurred for its efforts in collecting the funds.

8. Participating School Eligibility

- 8.1. To be eligible to enroll a participating student, a participating school shall:
 - 8.1.1. Be located in Georgia.
 - 8.1.2. Demonstrate fiscal soundness. A participating school shall demonstrate fiscal soundness by being in operation as a private school in Georgia for at least one full school year or by submitting an Independent Auditor's Report completed by a certified public accountant using generally accepted accounting principles.
 - 8.1.3. At the time of its application a participating school must be accredited, or in the process of receiving its accreditation by an accreditation agency approved by the Authority. The following is a list of preapproved accreditation agencies:
 - The Association of Christian Schools International;
 - The Southern Association of Colleges and Schools (Cognia/AdvancED);

- The Georgia Accrediting Commission;
- The Georgia Association of Christian Schools;
- The Georgia Independent School Association;
- The Georgia Private School Accreditation Council; or
- The Southern Association of Independent Schools.

8.1.4. A private school in the process of receiving its accreditation at the time of its application must include a letter from one of the accreditation agencies listed above. The letter shall be on the accreditation agency's letterhead and state that the school is in process of receiving its accreditation with a date the accreditation agency expects the school will complete the accreditation process.

8.1.5. An unaccredited participating school approved by the Authority must receive its accreditation no later than two school years from the date of its authorization to participate in the Program.

8.1.6. A participating school that does not receive full accreditation will be removed from the authorized private school list. In addition, a private school that loses its accreditation will be removed from the authorized private school list.

8.2. A participating school shall comply with the following:

8.2.1. The antidiscrimination provisions of 42 USC Section 2000d.

8.2.2. All health and safety laws or codes that apply to private schools.

8.2.3. All provisions of O.C.G.A. § 20-2-690 and any other state law applicable to private schools.

9. Participating School Application

9.1. To apply for the Program an eligible school shall complete an application.

9.2. To better provide the list of schools available to participating students, participating schools shall apply within the application periods established by the Authority. The Authority shall publish the application periods by December 15 of each year. The dates published shall apply to the following calendar year.

9.3. In the event the Authority determines there is a compelling need for a particular school to be added to the list of authorized public schools, the Authority may review a school's application outside of the prescribed application periods.

9.4. The Authority shall, not later than 60 days after receiving a participating school's application for approval, notify such school as to whether its application has been approved or denied.

- 9.5. If the Authority denies an application, the Authority shall provide a reason and notify the school that it may appeal the decision to the parent review committee.
- 9.6. A participating school shall annually certify its continued accreditation and compliance with the State and Federal Laws as outlined in O.C.G.A. § 20-2B-23(a)(3)-(5) and submit all supporting documentation to the Authority.

10. Participating School Rights and Responsibilities

- 10.1. A participating school may apply to the Authority to participate in the program and accept account funds for providing services covered as qualified education expenses.
- 10.2. A participating school shall not be required to alter such school's or provider's practices, admission policies, employment policies, or curricula in order to receive account funds.
- 10.3. A participating school or service provider shall not be deemed an agent of the state or federal government as a result of participating in the Program or accepting account funds.
- 10.4. Nothing in these rules and regulations shall be construed to expand the regulatory authority of the state, its officers, or any local school system to impose any regulation of nonpublic schools beyond what is required by state law and these regulations.
- 10.5. If the Authority denies an application, the Authority shall provide a reason and notify the school that it may appeal the decision to the parent review committee.
- 10.6. Beginning August 1, 2026 and by August 1 of each subsequent year, a participating school shall submit a report to the Authority and the Department of Education. The report shall be limited to the following information:
 - 10.6.1. The aggregate data of student attendance rates and course completion rates for eligible core courses and eligible CTAE courses of all participating students enrolled in such participating school;
 - 10.6.2. The dates of enrollment for each participating student enrolled in such participating school during the previous school year; and
 - 10.6.3. The amount of account funds, if any, received on behalf of each participating student during the previous school year.
- 10.7. In addition to the previous report referenced above and beginning on August 1, 2029 and by August 1 each subsequent year, a participating school shall submit a report to the Authority and the Department of Education. The report shall contain the on-time graduation rate of participating students enrolled in such participating school. The on-time graduate rate shall be calculated using the four-year adjusted cohort graduation rate criteria which are used by the Department of Education for state and federal accountability purposes.

- 10.8.** A participating school shall ensure that at least one of the following is administered each school year to each participating student:
- 10.8.1.** A nationally norm referenced test as approved by the Authority; or
 - 10.8.2.** A state-wide assessment administered pursuant to O.C.G.A. § 20-2-281, if there is a test approved for that grade. The resident school system must make the assessment available to the participating student.
- 10.9.** Nothing in these Rules and Regulations shall be interpreted to require a participating school to administer any tests or assessments to students who are not participating students.
- 10.10.** On an annual basis, results of the norm-referenced tests and state-wide assessments shall be provided to and collected by the Authority or by an organization chosen by the Authority.
- 10.11.** To address students with learning or behavioral differences, participating schools may administer customized assessments approved by the Authority.
- 10.12.** Participating schools shall report, in a format prescribed by the Authority, the raw testing data, as well as the percentile score, from the administered test to the Authority.
- 10.13.** Participating student information shall be reported in a manner that that allows for the aggregation of the data by grade level, gender, race, socioeconomic status and English Language proficiency.
- 10.14.** Only the results of the norm-referenced test and the state-wide assessments administered to participating students shall be provided to and collected by the Authority. Nothing in these rules and regulations shall be interpreted to require participating schools to report any testing results on any students who are not participating students.
- 10.15.** Participating schools shall not charge higher tuition or apply unique fees only to participating students.
- 10.15.1.** The Scholarship is not a tuition discount, rebate, coupon, or reduction, and may not be labeled, recorded, or represented as such for any purpose.
 - 10.15.2.** Participating schools may not deny, restrict, or withhold any school offered discount, promotion, or financial incentive (including but not limited to sibling discounts, early enrollment discounts, multi child discounts, staff discounts, or merit based discounts) solely because a student receives the Scholarship.
 - 10.15.3.** Scholarship recipients must be treated equally with all other students regarding eligibility for any school created discount or incentive.

- 10.15.4.** Any attempt to reclassify the Scholarship as a discount or to use the Scholarship as a basis for denying discounts available to other families constitutes a violation of these regulations.
- 10.16.** Participating schools may use a differentiated tuition and fee schedule (e.g., by grade level). The differentiated tuition and fee schedule established by a participating school must be clearly defined in writing for parents and applied in the same way to all students attending the school.
- 10.17.** Participating schools shall not charge higher tuition or apply unique fees only to participating students in order to obtain the full amount a student qualifies for under the Program. Any school found doing so will be in violation of the Program and could lose its eligibility to participate.
- 10.18.** A participating school shall not refund, rebate, or share account funds with a participating parent or participating student in any manner.
- 10.19.** In the event a participating student withdraws from a participating school, the participating school shall notify the Authority of the participating student's withdrawal within seven business days of the participating student's withdrawal.
- 10.20.** A participating school shall complete the Authority's compliance form. The compliance form shall require the participating school to attest to the following:
- 10.20.1.** The participating school is located in Georgia;
 - 10.20.2.** The participating school has demonstrated its fiscal soundness;
 - 10.20.3.** The participating school is in compliance with the antidiscrimination provisions of 42 USC Section 2000d;
 - 10.20.4.** The participating school is in compliance with all health and safety laws or codes that apply to private schools;
 - 10.20.5.** The participating school is within all provisions of O.C.G.A. § 20-2-690 and any other state law applicable to private schools;
 - 10.20.6.** The participating school is accredited or recognized by an accrediting agency as such term is defined in O.C.G.A. § 20-14-96, or by one or more of the entities listed in O.C.G.A. § 20-3-519 (6)(A);
 - 10.20.7.** The participating school has met or will meet all testing and reporting requirements outlined in these rules and regulations for participating schools; and
 - 10.20.8.** The participating school will not charge higher tuition or apply unique fees only to participating students.

10.21. If a participating school fails to comply with the provisions of O.C.G.A. § 20-2B-20 et seq. and these rules and regulations, the Authority reserves the right to remove said participating school from the Program.

11. Service Provider Eligibility

11.1. A person or entity is eligible to become a service provider if:

11.1.1. The person or entity provides tutoring services and is an educator certified by the Georgia Professional Standards Commission;

11.1.2. The person or entity provides services, including, but not limited to, occupational, behavioral, physical, or speech language therapies and is physician or therapist licensed pursuant to Chapter 10A, 28, 33, 34, or 44 of Title 43 of the Official Code of Georgia; or

11.1.3. The person or entity is not a participating school and provides services that are covered as qualified education expenses approved by the Authority.

11.2. To prevent waste, fraud, and abuse, the definition of “service provider” does not include therapies provided by the student’s family. For purposes of this subrule, “family” includes parents, stepparents, guardians, siblings, half-siblings, stepsiblings, grandparents, step-grandparents, aunts, uncles, or first cousins.

12. Vendor Eligibility

12.1. A person or entity is eligible to become a vendor if the person or entity provides goods that are covered as qualified education expenses approved by the Authority.

12.2. To prevent waste, fraud, and abuse, the definition of “vendor” does not include goods provided by the student’s family. For purposes of this subrule, “family” includes parents, stepparents, guardians, siblings, half-siblings, stepsiblings, grandparents, step-grandparents, aunts, uncles, or first cousins.

13. Service Provider and Vendor Application Process

13.1. To apply for the Program an eligible service provider or vendor shall complete an application. The application shall be submitted during an application period prescribed by the Authority.

13.2. The Authority shall publish the application periods by December 15 of each year. The dates published shall apply to the following calendar year.

13.3. In the event the Authority determines there is a compelling need for a particular service provider or vendor, the Authority may review a service provider or vendor's application outside of the prescribed application periods.

- 13.4.** A service provider shall annually certify its continued certification and licensures as outlined in O.C.G.A. § 20-2B-21(10)(B) and (D) and submit all supporting documentation.
- 13.5.** The Authority shall, not later than 60 days after receiving a service provider or vendor's application for approval, notify such service provider or vendor as to whether its application has been approved or denied.
- 13.6.** If the Authority denies an application, the Authority shall provide a reason and notify the service provider that it may appeal the decision to the parent review committee.

14. Participating Service Provider and Vendor's Rights and Responsibilities

- 14.1.** A service provider or vendor may apply to the Authority to participate in the program and accept account funds for providing goods or services covered as qualified education expenses.
- 14.2.** If the Authority denies an application, the Authority shall provide a reason and notify the service provider or vendor that it may appeal the decision to the parent review committee.
- 14.3.** A service provider or vendor shall not refund, rebate, or share account funds with a parent or student in any manner.
- 14.4.** A participating service provider or vendor shall annually complete the Authority's compliance form. The compliance form shall require the service provider or vendor to attest to the following:
 - 14.4.1.** If the service provider is providing tutoring services, the service provider shall attest that the tutoring services are provided by an educator certified by the Georgia Professional Standards Commission;
 - 14.4.2.** If the service provider is a physician or therapist, the service provider must attest that he or she is licensed pursuant to Chapter 10A, 28, 33, 34, or 44 of Title 43; and
 - 14.4.3.** The service provider or vendor will not charge higher fees or apply unique fees only to participating students.
- 14.5.** If a service provider or vendor fails to comply with the provisions of O.C.G.A. § 20-2B-20 et seq. and these rules and regulations, the Authority reserves the right to remove said service provider or vendor from the Program.
- 14.6.** A service provider or vendor shall not be required to alter such service provider or vendor's practices, admission policies, employment policies, or curricula in order to receive account funds.
- 14.7.** A service provider or vendor shall not be deemed an agent of the state or federal government as a result of participating in the program or accepting account funds.

14.8. Nothing in these rules and regulations shall be construed to expand the regulatory authority of the state, its officers, or any local school system to impose any regulation of nonpublic schools beyond what is required by state law and these regulations.

15. Account Funding

15.1. Upon acceptance into the Program and prior to the enrollment period, the participating student shall confirm that he or she will accept the scholarship funds and use those funds toward qualified education expenses.

15.2. All accounts shall be initially funded during the enrollment period that corresponds with the participating student's application period.

15.3. The Authority shall publish the enrollment periods by December 15 of each year. The enrollment periods published on December 15 shall apply to the following calendar year.

15.4. The Authority shall make quarterly payments of the awarded scholarship funds to the account of a participating student. As nearly as practical, the quarterly payments shall be equal.

15.5. The Authority may reduce the quarterly account funding by an amount sufficient to administer the program, not to exceed 5 percent of the approved annual scholarship amount.

15.6. In the event that the total amount of state funds allotted to the program in a fiscal year is not sufficient to provide 100 percent of the amount of account funds to be granted to each participating student as provided for in O.C.G.A. § 20-2B-24(a)(2), the Authority will provide guidelines in accordance with O.C.G.A. § 20-2B-24(a)(3) regarding how the accounts will be funded.

15.7. Unused funds in an account, up to an amount not greater than 50 percent of the total funds deposited into the account for the current school year, shall roll over to the following school year; provided, however, that, if an account has been inactive for two consecutive school years or the participating student graduates from high school, the funds in such account shall be returned to the state general fund and the account shall be closed.

16. Use of Account Funds

16.1. A participating student shall only use account funds to pay for qualified education expenses as defined by these rules and regulations.

16.2. The Authority shall not adopt a system that relies solely on reimbursing parents for out-of-pocket expenses but may determine certain qualified education expenses that require reimbursement or preapproval for purchase.

- 16.3.** Subject to available funding, if a participating school requires partial payment of tuition prior to the start of the academic year to reserve space for students admitted to the school, such partial payment may be paid by the Authority prior to the first quarterly payment of the year in which the account is awarded, up to a maximum of \$1,000.00, and deducted from subsequent account payments. If a student decides not to attend the participating school, the partial reservation payment shall be returned to the Authority by such school. Only one reservation payment per student may be made per school year.
- 16.4.** If the participating school returns the reservation payment, the parent of the participating student shall be responsible for any funds owed to the participating school.
- 16.5.** Account funds shall not be used to pay any late fees assessed as a result of a parent's failure to timely pay any tuition or other fees invoiced by a participating school, service provider, or vendor.
- 16.6.** Nothing in these rules and regulations shall be deemed to prohibit a parent or student from making a payment for any tuition, fee, service, or product described in this article from a source other than the account funds of the student.

17. Testing and Reporting Requirements

- 17.1.** A participating school shall ensure that at least one of the following is administered each school year to each participating student:
 - 17.1.1.** A nationally norm-referenced test as approved by the Authority; or
 - 17.1.2.** A state-wide assessment administered pursuant to O.C.G.A. § 20-2-281 if such participating student is enrolled in a grade for which such state-wide assessment is administered. Such state-wide assessment shall be made available to such participating student by his or her resident school system.
- 17.2.** The Authority shall annually approve no fewer than three nationally norm-referenced tests that measure student academic progress in math and language arts. The Authority shall publish a list of the approved nationally norm referenced test no later than December 15 of each year. The list of approved tests shall apply to the following academic year.
- 17.3.** A participating school shall report in a format prescribed by the Authority the following:
 - 17.3.1.** The name of the test completed by the participating student;
 - 17.3.2.** The participating student's tests scores; and
 - 17.3.3.** The participating student's grade level, gender, race, socioeconomic status and English language proficiency.

- 17.4.** Participating students who do not attend a participating school shall annually complete a nationally norm-referenced test approved by the Authority or a state-wide assessment administered pursuant to O.C.G.A. § 20-2-281.
- 17.5.** Participating students who do not attend a participating school and choose to complete a nationally norm-referenced test approved by the Authority shall report all raw testing data and percentile scores in a manner and format prescribed by the Authority.
- 17.6.** Participating students who do not attend a participating school and choose to complete the state-wide assessment shall complete the testing requirement as follows:
- 17.6.1.** Parent(s) of participating students may request that the resident school system of the participating student make the state-wide assessment available to the participating student if such participating student is enrolled in a grade for which such state-wide assessment is administered.
- 17.6.2.** Parent(s) of participating students shall inform their resident school system in writing of their intent to participate in statewide assessments. Intent must be received by the public school district no later than two weeks following the start of the public school district term (i.e., semester) in which the test is to be administered in order to ensure the student may participate in the assessment. If intent is received later, the school district may decline to allow the student to participate if resources are not available.
- 17.6.3.** Parent(s) of participating students shall be responsible for the transportation of the participating student to and from the specified testing location on the scheduled day, as determined by the school system. Parent(s) shall ensure that the participating student arrives punctually for the testing.
- 17.6.4.** School districts shall not charge participating students for testing materials (i.e., test books and answer sheets) or for the costs of ordering and shipping said testing materials.
- 17.6.5.** School districts may charge participating students for the following costs associated with providing special accommodations for one-on-one test administration:
- Materials other than test books and answer sheets; and
 - Personnel costs.
- 17.6.6.** To determine personnel costs, the resident school system may charge the rate for the lowest paid staff member available and qualified to perform the duties.

- 17.7. Student information collected shall be reported and collected in a manner that allows the Authority to aggregate data by grade level, gender, race, socioeconomic status, and English language proficiency.
- 17.8. The Authority or an agency selected by the Authority shall collect information regarding the high school graduation rate of all participating students.

18. Parent Review Committee

- 18.1. The Authority shall establish a parent review committee to:
 - 18.1.1. Assist in the determination of whether certain expenses may be considered qualified education expenses under O.C.G.A. § 20-2B-21;
 - 18.1.2. Assist in the determination of whether an expenditure of account funds from an account qualifies as a qualified education expense at the request of the Authority; and
 - 18.1.3. Assist in the review of appeals or participating schools and service providers' application denials.
- 18.2. The parent review committee shall be comprised of:
 - 18.2.1. One Chairperson which shall be the President of the Authority or his/her designee;
 - 18.2.2. One person with relevant knowledge, skills and abilities;
 - 18.2.3. Four parents of participating students appointed by the President and residing in local school systems with student enrollment greater than 10,000; and
 - 18.2.4. Four parents of participating students appointed by the executive director and residing in local school systems with student enrollment less than 10,000.
- 18.3. The parent review committee shall serve staggered three-year terms as prescribed by the Authority. Members of the committee may be reappointed, but no one member may serve more than three terms.

19. Student Appeals

- 19.1. If a student is denied acceptance to the Program, the parent of the student may appeal the decision.
- 19.2. All appeals must be submitted through the online appeals portal.

- 19.3. Parents shall initiate an appeal no later than 60 calendar days after the close of the application period in which the applicant applied. Failure to initiate an appeal within this timeframe results in forfeiture of the right to appeal.
- 19.4. Once an appeal has been initiated, Parents shall submit all required appeal documentation no later than 30 calendar days from the date on which they receive written notice stating the grounds for the student's ineligibility.
- 19.5. Program requirements and governing laws are established by statute and shall not be subject to appeal.

20. School and Service Provider Appeals

- 20.1. If a school or service provider is denied acceptance to the Program, the school or service provider may appeal the decision.
- 20.2. All appeals must be submitted in writing to the Authority and shall be reviewed by the chairperson of the parent review committee.
- 20.3. If the chairperson of the parent review committee determines that the school's or service provider's application was rejected with justification, the application will stand denied.
- 20.4. If the chairperson of the parent review committee determines that the school's or service provider's application requires further consideration, the chairperson of the parent review committee shall present the appeal at the next committee meeting.

21. Governance and Audits

- 21.1. The Authority shall have the authority to:
 - 21.1.1. Examine and audit accounts and records of participating student accounts, or contract for such examining and auditing of accounts;
 - 21.1.2. Take or require that such corrective, remedial, or preventive actions be taken as may be necessary or appropriate to protect the interests of the Authority, the state, the United States, schools, students, and the public at large;
 - 21.1.3. Make any parent or participating student ineligible for the Program in the event of misuse of account funds; and
 - 21.1.4. Refer cases of substantial misuse of account funds by parents, participating students, participating schools, service providers, and vendors to the Attorney General for investigation if evidence of fraudulent use is obtained.
- 21.2. The Authority shall conduct random audits of student accounts on an annual basis.
- 21.3. The Department of Audits and Accounts shall audit the program annually. Nothing in these Rules and Regulations shall be construed to limit the Authority of the Department of Audits and Accounts to conduct an audit at any time.

22. Duties of the Authority

22.1. In addition to the duties detailed herein, the Authority shall provide the General Assembly not later than December 1 of each year with a report regarding the Program for the previous fiscal year. Such a report shall also be posted on the Authority's public website.

22.1.1. The report shall include, but not be limited to, numbers and demographics of participating students and numbers of participating schools.

22.1.2. The report shall also include:

- Participating student performance on nationally norm-referenced tests or state-wide assessments, including aggregate information on long-term performance gains;
- The level of satisfaction with the program from parents of participating students;
- The percentage of funds used for each type of qualified education expense included in paragraph (10) of O.C.G.A. § 20-2B-21; and
- The fiscal impact to the state and resident school systems of the Program, taking into consideration both the impact on revenue and the impact on expenses. The fiscal savings associated with students departing public schools shall be explicitly quantified, even if the public school losing the student or students does not reduce its spending.

22.1.3. The report shall apply appropriate analytical and behavioral science methodologies to ensure public confidence in such reports.

22.1.4. The report shall protect the identity of participating students through whatever means the Authority deems appropriate, including, but not limited to, by keeping anonymous all disaggregated data and complying with state and federal guidelines for student privacy. The names of participating schools and the number of participating students at each such school shall be included in the report.

22.1.5. Audit reports, including, but not limited to, any findings and recommendations by the Department of Audits and Accounts, shall be included in the first annual report submitted by the Authority pursuant to this O.C.G.A. § 20-2B-28 following completion of each audit of the program by the Department of Audits and Accounts.