

On Common Constitutional Ground

How Georgia's Scholarship Tax Credits
Mirror Other State Programs and
Expand Educational Opportunity

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In 2008, Georgia launched a tax-credit scholarship program to expand educational opportunities for the state's pre-K through 12th-grade students by providing them scholarships to attend private schools.¹ Over the past eight years, the program has proven enormously popular: With more than 13,000 students, it is the sixth largest tax-credit scholarship program in the country.² Twenty-nine scholarship organizations accept private, tax-credit-eligible donations to offer scholarships to those students.³

Audri Quinones is one scholarship recipient.⁴ Audri attends Notre Dame Academy, a private Catholic school where she thrives academically and culturally. Audri's mother,

Teresa, placed Audri there after first trying a public school that she subsequently found to be poorly maintained and staffed. In Notre Dame Academy, Teresa found a safe environment that challenges Audri academically, while serving her particular needs. Shortly after Audri arrived at the school, teachers noticed she was exceptionally quiet. Upon further investigation, they discovered her silence resulted from a speech impairment. The school immediately provided speech therapy, which proved so successful that Audri now makes presentations in front of her class.

Were it not for the tax-credit scholarship her family receives, Audri could not attend Notre Dame Academy. As it is, all of Tere-

sa's paycheck from her job as a pharmacy technician pays for the tuition not covered by the scholarship, leaving her family of five to live off of her husband's job as a construction painter. Were the scholarship program to be revoked, Teresa knows the outcome for Audri and her younger son, a kindergarten scholarship student at Notre Dame Academy: "Being forced back into the public system would be a real academic setback for my children." Unfortunately, a lawsuit filed in 2014 and now before the Supreme Court of Georgia could result in that very thing.

In April 2014, four Georgia residents, backed by the Southern Education Foundation (SEF), filed a lawsuit asserting that the scholarship program violates the state Constitution's ban on public support to religious institutions or "any donation or gratuity" that furthers private interests rather than public purposes. Courts have rejected such claims because scholarship programs like Georgia's support families, not institutions, and serve a valid public purpose.⁵ Moreover, 100 percent of the program funds are raised from private donors and given to parents to spend at a school of their choice—regardless of whether it is a non-religious or religious private school.

Nevertheless, it is the inclusion of religious schools in the program that most offends the sensibilities of program opponents. Critics, like Steve Suitts, vice president of the SEF, object that money is "diverted" to an "unregulated system of support for pri-

vate schools."⁶ More specifically, "[t]he (state) Constitution provides for the separation of church and state, and this law blurs that line," according to Lynn Huntley, one of the four original plaintiffs and a former president of the SEF.⁷

Yet, as this report demonstrates, if that logic were to prevail, other tax credits in the state would also be implicated. Georgia offers dozens of tax credits. This report identified as many as 40 credits that were available between 2009 and 2012 and intended to support job creation, land conservation, environmental protection, health care, disaster assistance, economic development and filmmaking (see Table 3 for a list of credits).⁸ Altogether, the tax credits taken by Georgia taxpayers totaled more than \$2.4 billion from 2009 to 2012, as Table 1 indicates.⁹ Of this \$2.4 billion, only \$127 million were tax credits taken for the scholarship program.

Individuals claimed more than \$1.8 billion in personal tax credits from 2009 to 2012, accounting for only 4.5 percent of total taxes due by individuals. Business entities claimed more than \$534 million in tax credits, accounting for 12.8 percent of taxes due. Thus, the amount of tax revenue forgone by the state because of tax credits was quite small at 5.4 percent of total taxes due. And, even those dollars do not amount to a loss for the state because the funds were used to address the needs and interests of Georgians.

Table 1: Summary of Georgia Tax Credits Taken, 2009–2012

Tax Credit Types	Totals	Tax Liability ¹⁰	Credits as Percentage of Tax Liability
Personal/Fiduciary/ Composite/Withholding	\$1,875,154,090	\$41,371,095,090	4.5%
Corporate	\$534,960,726	\$4,176,380,726	12.8%
Total	\$2,460,660,436 ¹¹	\$45,547,475,816	5.4%

At least five of those credits allow for funds to be used at private, religious institutions that provide child care, offer low-income housing, care for the disabled, or offer adult basic-skills education.¹² These credits alone totaled more than \$420 million from 2009 to 2012. No one has suggested these programs “blur the line” between church and state. Yet a ruling against the scholarship tax-credit program could put these other long-standing programs in jeopardy.

Fortunately, in February 2016, a Fulton County Superior Court judge dismissed all of the constitutional claims against the scholarship tax-credit program, finding that the school choice opponents lacked legal grounds or “standing” to challenge the program in court.¹³ The judge also found that even with standing, the lawsuit would fail because the constitutional provisions prohibiting public

support of religious institutions and restricting public donations “only apply to government acts that use public funds,” and tax credits are not public funds. The judge further noted that under the school choice opponents’ arguments, “deductions, differential tax rates, and exclusions for income such as property tax exemptions” would constitute government spending and could thus likewise be unconstitutional. Now the challengers are asking the Georgia Supreme Court to take the case, overturn the lower court ruling, and strike down the tax-credit program. To do so would jeopardize not only the educational futures of thousands of Georgia children relying on scholarship tax credits but potentially a host of other Georgia tax-incentive programs—regardless of whether they involve secular or religious institutions.



How the Tax-Credit Scholarship Program Works

The tax-credit scholarship program is entirely funded by voluntary donations from individuals and businesses to Student Scholarship Organizations (SSOs), nonprofits that provide students with scholarships to attend private schools. Donations to the program are offset with a dollar-for-dollar tax credit, up to \$1,000 for individuals, \$2,500 for families, and \$10,000 for businesses.¹⁴ Tax-credit-eligible donations are capped at \$58 million annually and are available on a first-come, first-served basis. Georgians are so eager to fund the program that the tax credits for 2016 disappeared on January 4th of that year, after only one day of being available.¹⁵

All public school students are eligible if they attended a public school for at least

six weeks immediately prior to receiving a scholarship, as are students enrolling in pre-kindergarten, kindergarten or first grade.¹⁶ Although SSOs may determine the precise amount of each scholarship, amounts are capped by the average state and local expenditures per child for public elementary and secondary education in the state. In 2015 and 2016, scholarships were capped at \$9,081, but the average scholarship amount was approximately \$3,151 in 2014, the last year for which data are available.¹⁷

As Table 2 indicates, scholarship tax credits between 2009 and 2012 totaled more than \$127 million. Between 2011 and 2012, individuals claimed more than \$56 million and businesses \$21 million in scholarship tax credits.¹⁸ The scholarship credit accounted for a small fraction of the total tax credits used those years—5 percent of total credits.

Table 2: Scholarship Tax Credits, 2009–2012

Year	Personal/Fiduciary/Composite/Withholding	Corporate	Totals
2009	Not available	Not available	\$21,979,420
2010	Not available	Not available	\$28,063,237
2011	\$26,515,229	\$9,655,508	\$36,170,737
2012	\$30,084,799	\$11,444,871	\$41,529,670
Totals	\$56,600,028	\$21,100,379	\$127,743,064

Georgia's Wealth of Tax Credits

As Table 3 illustrates, Georgia's tax-credit scholarship program is only one of 40 credits that were available to Peach State residents between 2009 and 2012. Eleven of the credits are available exclusively to individuals.

Social welfare credits encourage adoption, doctors working in rural areas, disaster assistance, low-income housing, and care for children, the elderly and the disabled. Economic investment credits promote investment in such areas as education for employees, film, manufacturing and ports. Credits also promote the conservation of energy, water, land and fuel.

The most used credits were the Other State Tax Credit (credit for taxes paid to another state), Film Credit and Low Income Housing Credit. The least used credits were the Electric Vehicle Charger Credit and the Diesel Particulate Emission Reduction Technology Equipment Credit.

Georgia's tax-credit scholarship program is only one of dozens of credits available to Peach State residents.

Table 3: Georgia's Tax Credits, 2009-2012¹⁹

Credit	Description	Personal/ Fiduciary/ Composite/ Withholding	Corporate	Total
Adoption of Foster Child	A \$2,000 credit for adopting a qualified foster child starting the year of the adoption until the child turns 18.	\$6,010,831	N/A	\$6,010,831
Alternative Port Activity	Credit for qualifying businesses that have an increase in use of Georgia ports.	\$54,314	\$5,308,860	\$5,363,174
Bank Tax	Bank tax credit for all financial institutions that conduct business or own property in Georgia.	\$4,798,905	\$23,641,733	\$28,440,638
Business Enterprise Vehicle	Credit up to \$3,000 for the purchase of a vehicle that provided transportation for at least four employees on a daily basis for the entire year.	\$274,831	\$0	\$274,831
Child and Dependent Care Expense	Persons eligible for the federal child and dependent tax credit may claim a credit worth 30 percent of the federal credit up to \$315 for one child and \$630 for two or more children.	\$124,789,301	N/A	\$124,789,301
Clean Energy Property and Wood Residuals	Credit up to \$5 million for the construction, purchase or lease of clean energy property placed into service in Georgia between 2008 and 2014.	\$3,539,381	\$1,064,056	\$4,603,437
Diesel Particulate Emission Reduction Technology Equipment	Credit up to 10 percent of the cost of installing diesel particulate emission reduction equipment at any truck stop, depot or other facility.	\$9,550	\$0	\$9,550
Disabled Person Home Purchase or Retrofit	Credit of \$500 per purchased residence or \$125 to retrofit a house for a disabled person.	\$802,125	N/A	\$802,125

Credit	Description	Personal/ Fiduciary/ Composite/ Withholding	Corporate	Total
Disaster Assistance	Taxpayers who receive disaster assistance from the Georgia Emergency Management Agency or the Federal Emergency Management Agency are eligible for a credit of \$500 or the amount of the disaster assistance, whichever is less.	\$872,763	N/A	\$872,763
Driver Education	Credit for up to \$150 of the cost for a minor's driver education course successfully completed at a private training school.	\$2,812,522	N/A	\$2,812,522
Electric Vehicle Charger	Credit for the lesser of \$2,500 or 10 percent of the cost of an electric vehicle charger.	\$1,813	\$1,546	\$3,359
Employer's Credit for Approved Employee Retraining	Credit for up to \$1,250 per employee but not more than 50 percent of an employer's state income liability for the costs of retraining employees to use new equipment, technology or operating systems.	\$32,452,281	\$56,912,567	\$89,364,848
Employer's Credit for Basic Skills Education	Credit up to \$150 per employee for businesses that provide or sponsor basic skills education, including classes to receive a GED certificate.	\$481,244	\$143,147	\$624,391
Employer's Credit for Providing or Sponsoring Child Care for Employees	Credit for up to 75 percent of employer's cost of providing or sponsoring child care.	\$10,697,828	\$8,146,016	\$18,843,844
Employer's Credit for Purchasing Child Care Property	Credit for up to 100 percent of the cost of a qualified child care property. Claimed in 10 percent increments over 10 years and limited to 50 percent of the employer's state income tax liability.	\$6,596,121	\$5,616,934	\$12,213,055

Credit	Description	Personal/ Fiduciary/ Composite/ Withholding	Corporate	Total
Employer's Jobs	Credit for every job created by a manufacturing, tourism, warehousing and distribution, processing, broadcasting, telecommunications, or research and development business.	\$129,562,979	\$71,730,853	\$201,293,832
Film	Credit for up to 30 percent of production costs over \$500,000.	\$283,474,930	\$136,284,026	\$419,758,956
Georgia National Guard/Air National Guard	A credit for Georgia residents who are members of the National Guard or Air National Guard for qualified life insurance premiums.	\$2,853,838	N/A	\$2,853,838
Headquarters	Credit up to \$5,000 per job for qualified companies that established or relocated their headquarters in Georgia prior to 2009.	\$11,108,995	\$1,295,000	\$12,403,995
Historic Rehabilitation	Credit available for the rehabilitation of a certified structure or historic home.	\$4,189,249	\$26,075	\$4,215,324
Home Purchase	Credit for up to 1.2 percent of the purchase price or \$1,800 for the eligible purchase of a home in 2009.	\$9,593,429	N/A	\$9,593,429
Land Conservation	Credit for 25 percent of the value, up to \$250,000 for an individual and \$500,000 per corporation or partnership, for the donation of real property for conservation land.	\$88,957,311	\$2,710,604	\$91,667,915
Low-Income	Credit up to \$26 for individuals whose federal adjusted gross income is less than \$20,000.	\$49,910,445	N/A	\$49,910,445
Low Income Housing	Credit equal to the federal credit for taxpayers who receive the federal Low-Income Housing Tax Credit for developments they own.	\$211,407,238	\$63,977,649	\$275,384,887

Credit	Description	Personal/ Fiduciary/ Composite/ Withholding	Corporate	Total
Low Emission Vehicle	Credit for the lesser of \$2,500 or 10 percent of the cost of a new low-emission vehicle purchase or lease or the cost of the conversion of a standard vehicle to a low-emission vehicle.	\$352,410	\$0	\$352,410
Manufacturer's Investment	A credit for a manufacturing or telecommunications business with a facility in the state during the past three years that has invested at least \$50,000 during the tax year.	\$4,250,234	\$94,045,816	\$98,296,050
Optional Investment	Credit for up to 10 percent of optional investment that may be claimed for 10 years.	\$900,287	\$2,238,989	\$3,139,276
Other State Tax	Credit for taxes paid to another state.	\$801,261,515	N/A	\$801,261,515
Port Activity	Credit up to an additional \$1,250 jobs credit, 5 percent investment credit or 10 percent optional investment credit for qualifying businesses that have a qualifying increase in their use of Georgia ports.	\$0	\$11,670,347	\$11,670,347
Qualified Caregiving Expense	Credit for 10 percent up to \$150 of the cost for qualified caregiving expenses for a qualifying family member.	\$1,142,024	N/A	\$1,142,024
Qualified Education Expense	Corporations providing scholarship donations are eligible for a 100 percent credit up to 75 percent of income tax liability. Individuals may receive a credit up to \$1,000 for singles and \$2,500 for couples.	\$56,608,372 (2011–2012 only)	\$21,092,035 (2011–2012 only)	\$127,743,064 (2009–2012)
Qualified Health Insurance Expense	A credit of \$250 for each employee enrolled during the year in a qualifying health insurance plan.	\$515,365	\$908,929	\$1,424,294

Credit	Description	Personal/ Fiduciary/ Composite/ Withholding	Corporate	Total
Qualified Interactive Entertainment Production Company	A credit up to \$5 million for qualified production companies located in Georgia.	\$0	\$0	\$0
Qualified Transportation	Credit of \$25 per employee for federal qualified transportation fringe benefits.	\$25,345	\$32,072	\$57,417
Quality Jobs	Credit up to \$5,000 per new job for taxpayers who create 50 qualifying "quality jobs."	\$7,565,218	\$2,703,407	\$10,268,625
Research	Credit for research conducted by a qualifying business up to 10 percent of the expenses.	\$13,147,350	\$25,410,065	\$38,557,415
Rural Physicians	A \$5,000 tax credit for qualifying rural physicians.	\$2,738,478	N/A	\$2,738,478
Seed-Capital Fund	Credit for up to 25 percent of a qualified investment in a research fund to provide early-stage financing for businesses formed as a result of research.	\$233,163	\$0	\$233,163
Teleworking	Credit for up to \$1,200 per participating employee for employers who allow employees to telework.	Not available	Not available	\$502,963 ²⁰
Zero Emission Vehicle	Credit for the lesser of \$5,000 or 20 percent of the cost of a new zero-emission vehicle purchase or lease.	\$1,162,103	\$0	\$1,162,103

Georgia’s tax-credit scholarship program may be large as measured by the number of participants, but in dollar terms it plays a comparably small part in Georgia’s fiscal environment. As Table 4 indicates, from 2009 to 2012, the scholarship tax credit amounted to three-tenths of one percent of total tax liability. In any given year, the percentage never

exceeded four-tenths of one percent. This means that the amount of tax revenue “lost” to the tax-credit scholarship program is tiny. Indeed, over the same time period, Georgia “lost” three times more through tax credits to subsidize filmmaking than through tax credits to educate children.

Table 4: Values of Georgia Tax Credits, 2009-2012

Year	Type	Value	Total Tax Liability	Credits as Percentage of Taxes Due
2009	Total tax credits, excluding scholarship credits	\$421,293,239	\$11,232,696,050	3.8%
	Scholarship tax credits	\$21,979,420		0.2%
2010	Total tax credits, excluding scholarship credits	\$602,904,356	\$10,957,704,085	5.5%
	Scholarship tax credits	\$28,063,237		0.3%
2011	Total tax credits, excluding scholarship credits	\$669,758,200	\$11,522,674,434	5.8%
	Scholarship tax credits	\$36,170,737		0.3%
2012	Total tax credits, excluding scholarship credits	\$638,961,576	\$11,834,401,246	5.4%
	Scholarship tax credits	\$41,529,670		0.4%
Total	Total tax credits, excluding scholarship credits	\$2,332,917,372	\$45,547,475,816	5.1%
	Scholarship tax credits	\$127,743,064		0.3%

Many private organizations, including religious institutions, use and benefit from tax credits to promote social well-being. Religious groups are able to participate in at least six tax-credit programs, including the scholarship tax credit. Table 5 includes examples of religious institutions where tax credits may be used. Some of the low-income housing projects in Georgia are implemented by religious organizations that may directly request the Low Income Housing Credit for qualified expenditures. For all of the other credits, individuals or corporations may receive a tax credit for

using services provided by faith-based organizations like those in Table 5.

For 22 years, since Georgia first adopted the Employer’s Credit for Providing or Sponsoring Child Care for Employees, Georgia residents have been able to use tax credits at religious institutions.²¹ That people may choose services provided by a religious institution has never made these or similar credits unconstitutional. These tax credits, like the scholarship tax credits, simply encourage voluntary donations of private funds—not public funds—for valid public purposes.

Table 5: Examples of Religious Institutions Whose Services Qualify for Georgia Tax Credits

Credit	Institutions
Child and Dependent Care Expense	See lists below for Employer's Credit for Providing or Sponsoring Child Care for Employees and Qualified Caregiving Expense
Employer's Credit for Basic Skills Education	Catholic Charities of the Archdiocese of Atlanta, Inc.
Employer's Credit for Providing or Sponsoring Child Care for Employees	After God's Own Heart Development Center Inc., Agape Way Daycare Center, All God's Children Child Care Center, Allen Temple Christian Academy, Alpha & Omega Child Care & Learning Center, Amazing Kingdom Christian Academy LLC, Antioch AME Childcare and Development Center, Apostles Lutheran Day School, Appling Christian Academy Inc., Ark Angels Christian Learning Center, Arrow Christian Academy at College Park, Athens Christian School Inc., Ben Hill United Methodist Church Preschool Academy, Berean Christian Early Learning Academy, Bethesda Baptist Church Childcare Center, Bible Baptist Christian Academy, Bible Baptist Day Care, Blackshear Presbyterian Church, Blessed Sacrament School, Bridge Pointe Christian Daycare Academy, Brookhaven Christian CDC, Brookhaven United Methodist Church Child Daycare, Brooklet United Methodist Church Preschool, Bundles of Love Christian Academy, Burns Memorial United Methodist Church Preschool/DCC, Cairo First United Methodist Church Preschool, Calhoun First United Methodist David Learning Center, Calvary Baptist Day Care Center
Low Income Housing	Mercy Housing Southeast, National Church Residences, Beverly J. Searles Foundation Inc., Bethany Assisted Living Inc., Antioch A.M.E. Church
Qualified Caregiving Expense	Christ the King Day Habilitation Services, Mercy Senior Care, MJCCA Weinstein Center for Adult Day Services, Georgia Infirmity Adult Day Health Program, New Jerusalem Outreach Ministry, Southwest Christian Care, St Joseph's/Candler Home Healthcare, Peachtree Christian Hospice

Conclusion

Tax revenue forgone due to the tax-credit scholarship program is not “lost” any more than with tax credits for low-income housing, adult basic-skills training or environmental protection. By allowing for tax credits, policymakers encourage private organizations—businesses and nonprofits, secular and faith-based—to provide services they view as creating public benefits without the expenditure of public resources.

Ruth Garcia, a single mother of four in Augusta, saw this every day when her two youngest children were students at Heritage Academy, a private Christian school.²² Ruth herself, when she was a student working to

complete a teaching degree, interned at a local public middle school where students cursed at her daily and teachers struggled to maintain order. As Ruth described, “It was a terrible experience for me, and I was desperate to save my own children from such an experience.”

Ruth cares for four children and an elderly parent and spent years struggling to make ends meet on a salary from a local nonprofit that serves victims of domestic violence. Were it not for the scholarship provided as a result of the tax credit, she could never have afforded to send her children to Heritage Academy. At Heritage, they received an education free from the disorder and bullying of the local public schools. “My children’s educational future—their chance to graduate from high school and



go on to live happy, successful lives—depends on this program,” Ruth said shortly after the tax-credit program was challenged in court.

The scholarship program’s benefits extend beyond the Quinones and Garcia families. Better educational opportunities boost Georgia schoolchildren’s odds of attending college, empower them to pursue careers, and prepare them to nurture families, all of which contributes to the larger good of a Georgia community. In eight short years, the state’s tax-credit scholarship program has produced more than 13,000 such stories, all through the voluntary actions of individuals and corporations that have donated nearly \$130 million to scholarship organizations around the state.

The state’s scholarship tax-credit program has encouraged these donations, just as other Georgia tax credits have incentivized investments in a host of other policy priorities—including some that have involved religious service providers. These programs have never been considered unconstitutional before, nor should they now. The Georgia Supreme Court should uphold the program and, in so doing, safeguard all of the other Georgia programs that involve voluntary, private donations, not public funds, spent to improve the lives of the state’s citizens.



Endnotes

- 1 O.C.G.A. §§ 20-2A-1, *et seq.*; and 48-7-29.16.
- 2 This ranking was determined by reviewing enrollment statistics available at <http://www.edchoice.org/School-Choice/School-Choice-Programs>.
- 3 <https://www.gadoe.org/External-Affairs-and-Policy/Policy/Documents/SSO%20List.pdf>
- 4 *Gaddy v. Ga. Dep't of Revenue*, No. 2014-CV-244538 (Fulton Cty. Superior Ct. filed April 3, 2014), Quinones Aff.
- 5 *Kotterman v. Killian*, 972 P.2d 606 (Ariz. 1999).
- 6 <http://www.ajc.com/news/news/breaking-news/parents-sue-state-over-private-school-scholarship-/nfRTG/>
- 7 <http://www.washingtontimes.com/news/2014/apr/3/ga-tax-credit-scholarships-targeted-by-lawsuit/>
- 8 All tax credit data were provided by the Georgia Department of Revenue, June 27, 2014.
- 9 These are the years for which complete data were available from the Georgia Department of Revenue.
- 10 Tax liabilities represent estimates derived from annual statistical reports available from <https://dor.georgia.gov/department-revenue-annual-statistical-reports>. The Georgia Department of Revenue did not respond to requests for tax liability data.
- 11 The personal and corporate tax credit values do not equal the total value because the scholarship tax credits could not be separated into personal and corporate in 2009 and 2010. The total scholarship tax credit during those years is included in the column total in this table, but not in the totals by type.
- 12 Georgia Department of Revenue. (2011). Georgia form IND-CR: State of Georgia individual credit form. Atlanta, GA; <http://www.irs.gov/publications/p503/ar02.html>; O.C.G.A. §48-7-41; https://tcsgeu/all_documents/current_ae_program_directory.pdf; O.C.G.A. §48-7-40.6; [http://www.gadsa.org/joomla/providers/providers-by-name](http://decalf.ga.gov/ProviderSearch/SiteSearch.aspx?childcare=y&newsearch=y); <http://www.dca.state.ga.us/housing/housingdevelopment/programs/OAHApplicantsFundingList.asp>
- 13 *Gaddy v. Ga. Dep't of Revenue*, No. 2014-CV-244538 (Fulton Cty. Superior Ct. Feb. 5, 2016).
- 14 Corporate taxpayers may claim up to 75 percent of their total tax liability.
- 15 https://dor.georgia.gov/sites/dor.georgia.gov/files/related_files/document/LATP/Public%20Notice/2016%20QUALIFIED%20EDUCATION%20EXPENSE%20TAX%20CREDIT%20-%20Cap%20Reached%20-%20DOR%20Website%201-11-16.pdf; http://www.bizjournals.com/atlanta/blog/capitol_vision/2016/01/private-school-scholarship-tax-credits-gone-in-one.html
- 16 Eligibility continues until a student graduates, reaches age 20 or returns to public school. SSOs may set additional eligibility guidelines.
- 17 <http://www.edchoice.org/school-choice/programs/georgia-qualified-education-expense-tax-credit/>
- 18 Data provided by the Georgia Department of Revenue did not have separate data for 2009 and 2010, although the table totals include data for those years.
- 19 Georgia Department of Revenue. (2013). Tax credits: Description. Atlanta, GA; Georgia Department of Revenue, 2011; Georgia State University. (2010). *Georgia Tax Expenditure Report for FY2012*. Atlanta, GA: Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University.
- 20 Data provided by the Georgia Department of Revenue did not separate personal and corporate credits.
- 21 Wheeler, L. (2011). *Georgia tax credits: Details of the business and personal credits allowed against Georgia's income tax (Appendix B)*. Atlanta, GA: Fiscal Research Center, Andrew Young School of Policy Studies, Georgia State University.
- 22 *Gaddy v. Ga. Dep't of Revenue*, No. 2014-CV-244538 (Fulton Cty. Superior Ct. filed April 3, 2014), Garcia Aff.

About the Authors



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Dr. Dick Carpenter serves as a director of strategic research for the Institute for Justice. He works with IJ staff and attorneys to define, implement and manage social science research related to the Institute’s mission.

As an experienced researcher, Carpenter has presented and published on a variety of topics ranging from educational policy to the dynamics of presidential elections. His work has appeared in academic journals, such as *Economic Development Quarterly*, *Economic Affairs*, *The Forum*, *Fordham Urban Law Journal*, *International Journal of Ethics, Education and Urban Society*, *Urban Studies*, and *Regulation and Governance*, and magazines, such as *Regulation*, *Phi Delta Kappan* and the *American School Board Journal*. Moreover, the results of his research have been quoted in newspapers such as the *New York Times*, *Washington Post*, and *Wall Street Journal*.

His research for IJ has resulted in reports such as *Disclosure Costs: Unintended Consequences of Campaign Finance Reform*, *License to Work: A National Study of Burdens from Occupational Licensing*, *Private Choice in Public Programs: How Private Institutions Secure Social Services for Georgians*, *Designing Cartels: How Industry Insiders Cut Out Competition* and *Victimizing the Vulnerable: The Demographics of Eminent Domain Abuse*.

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About IJ

The Institute for Justice is a nonprofit, public interest law firm that litigates to secure economic liberty, school choice, private property rights, freedom of speech and other vital individual liberties and to restore constitutional limits on the power of government. Founded in 1991, IJ is the nation's only libertarian public interest law firm, pursuing cutting-edge litigation in the courts of law and in the court of public opinion on behalf of individuals whose most basic rights are denied by the government. The Institute's strategic research program produces social science and policy research to inform public policy debates on issues central to IJ's mission.

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