

COPY

IN THE SUPERIOR COURT OF FULTON COUNTY

STATE OF GEORGIA

RAYMOND GADDY, BARRY HUBBARD,  
LYNN WALKER HUNTLEY, and DANIEL  
REINES,

Plaintiffs,

vs.

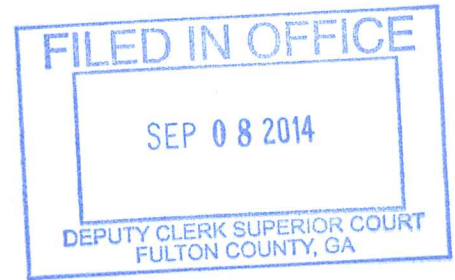
GEORGIA DEPARTMENT OF REVENUE,  
and DOUGLAS J. MACGINNITIE, in his  
official capacity as STATE REVENUE  
COMMISSIONER OF THE GEORGIA  
DEPARTMENT OF REVENUE,

Defendants,

and

RUTH GARCIA, ROBIN LAMP,  
TERESA QUINONES, and ANTHONY  
SENEKER,

Intervenor-Defendants.



CIVIL ACTION NO. 2014-CV-244538

**PARENT-INTERVENORS' REPLY IN SUPPORT OF THEIR  
CROSS-MOTION FOR PARTIAL JUDGMENT ON THE PLEADINGS  
AS TO COUNTS I – III AND VI**

Parent-Intervenors, Ruth Garcia, Robin Lamp, Teresa Quinones, and Anthony Seneker,  
by and through undersigned counsel, hereby file their Reply in Support of their Cross-Motion for  
Partial Judgment on the Pleadings as to Counts I – III and VI.

**Introduction and Factual Background**

Georgia's Scholarship Tax Credit Program, O.C.G.A. § 20-2A-1, *et seq.* and § 48-7-  
29.16 ("Scholarship Program" or "Program"), is a program of true private charity that allows the

Parent-Intervenors to choose the educational setting that best serves their children's unique needs. Not one of the Parent-Intervenors could afford his or her children's school of choice without the generosity of those who donate to the Scholarship Program.

Adopted in 2008, the Scholarship Program allows Georgia taxpayers to reduce their income tax liability for their voluntary contributions to tax-exempt organizations, named Student Scholarship Organizations ("SSOs"), that are authorized by Section 501(c)(3) of the Internal Revenue Code to receive charitable contributions. O.C.G.A. § 20-2A-1. Specifically, the Program permits individuals, business owners, and corporations who choose to donate to SSOs to claim a dollar-for-dollar tax credit against their state income taxes. O.C.G.A. § 48-7-29.16(b). SSOs obligate at least 90% of their annual revenue to student scholarships so that students may attend the qualified private schools of their parents' choice. O.C.G.A. § 20-2A-1(3)(A). The relatively small percentage of remaining revenue may be used by SSOs for administration, promotion, and employee salaries, thus requiring SSOs to run lean, efficient operations. While the Program permits scholarship amounts to equal the average state and local expenditures for Georgia public schools students (\$8,983), O.C.G.A. § 20-2A-2(1), according to the Friedman Foundation for Educational Choice, the average scholarship amount is \$3,388. Georgia - Qualified Education Expense Tax Credit, <http://www.edchoice.org/School-Choice/Programs/Private-School-Tax-Credit-for-Donations-to-Student-Scholarship-Organizations.aspx> (last visited Sept. 6, 2014). For the 2014 tax-year, the aggregate amount of tax credits available to Georgia taxpayers was \$58 million, the entirety of which was claimed on a first-come, first-served basis, O.C.G.A. § 48-7-29.16(f)(1)-(2), by January 22, 2014. Compl. ¶ 53. As of 2013, at least one SSO has awarded nearly 13,000 scholarships to children from low-income families since the Program was launched in 2008. *See* Compl. ¶ 21.

### Summary of Argument

Parent-Intervenors moved for Partial Judgment on the Pleadings as to Plaintiffs' three constitutional claims, Counts I – III of their Complaint, and their request for an injunction in Count VI, which hinges entirely on the alleged unconstitutionality of the Scholarship Program. Counts IV and V do not raise any constitutional issues. Count I alleges that the Scholarship Program violates the Educational Assistance Provision of the Georgia Constitution, which authorizes the General Assembly to expend “public funds . . . [t]o provide grants, scholarships, loans, or other assistance to students and to parents of students for educational purposes.” Ga. Const. Art. VIII, § VII(a)(1). Count II alleges that the Scholarship Program is an unconstitutional “donation or gratuity” under the “Gratuities Clause,” which states that “[e]xcept as otherwise provided in the Constitution, the General Assembly shall not have the power to grant any donation or gratuity or to forgive any debt or obligation owing to the public.” Ga. Const. Art. III, § VI, ¶ VI(a)(1). Count III alleges the Program violates the Establishment Clause, Ga. Const. Art. I, § II, ¶ VII, which states that “[n]o money shall ever be taken from the public treasury, directly or indirectly, in aid of any church, sect, cult, or religious denomination or of any sectarian institution.” As clarified by Plaintiffs in their Response Brief, Count VI merely requests injunctive relief based on the claims of unconstitutionality in Counts I – III.<sup>1</sup> Pls.’ Resp. Opp’n Intervenor-Defs.’ Cross-Mot. Partial J. Pleadings (“Pls.’ Resp. Br.”) 22.

As a threshold matter, Plaintiffs’ claim in their Response that the application of the Georgia Constitution “does not turn on any specific definition of ‘public funds’” is simply wrong. Pls.’ Resp. Br. 8. The question of whether the funds donated to SSOs are private or

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<sup>1</sup> Plaintiffs have disclaimed any assertion that the Scholarship Program violates the Georgia Constitution’s Public Education Provision, Ga. Const. Art. VIII, § I, ¶ I. Pls.’ Resp. Br. 22.

public is critical. If the funds are private, Plaintiffs have no claims. Each constitutional provision Plaintiffs rely on pertains only to public funds.

The Educational Assistance Provision (Count I) permits the General Assembly to expend “public funds” for “grants, scholarships, loans, or other assistance to students and to parents of students for educational purposes.” Ga. Const. Art. VIII, § VII(a)(1). The Gratuities Clause (Count II) prohibits the General Assembly from granting any “donation or gratuity,” Ga. Const. Art. III, § VI, ¶ VI(a)(1), and the General Assembly cannot donate or give what it does not own. And the Establishment Clause (Count III) involves only money “taken from the public treasury.” Ga. Const. Art. I, § II, ¶ VII. Thus, if the tax-credit-eligible donations are private, each of Plaintiffs’ constitutional claims necessarily fails.

Every court to consider the question of whether tax-credit-eligible donations to private charities are private funds, six in total, including the U.S. Supreme Court, has determined that they are private funds. Although a New Hampshire trial court found to the contrary last summer, its decision was vacated by the state supreme court after ruling the plaintiffs lacked standing to bring the suit. *Duncan v. State of New Hampshire*, No. 2013-455, 2014 WL 4241774 (N.H. Aug. 28, 2014).

Parent-Intervenors will first show that Plaintiffs’ Response failed to undermine the conclusion that the Scholarship Program is privately funded. Parent-Intervenors will then address each of the three constitutional provisions, one-by-one. In each section, Parent-Intervenors will show why each provision is inapplicable if the Scholarship Program is funded with private instead of public funds. Parent-Intervenors will then respond, in the alternative, to Plaintiffs’ argument that public funds are involved and show that Plaintiffs have failed to rebut Parent-Intervenors’ arguments that the Program is validly structured, serves and benefits the

public interest, and that the Program is in aid of parents and children—not religious institutions. As a final matter, Parent-Intervenors will explain why Plaintiffs’ recent admission that Georgia’s Establishment Clause prohibits publicly funded scholarships from being used at religious schools, including scholarships granted to students pursuant to Georgia’s scholarship program for children with disabilities and the State’s scholarship programs for post-secondary students, raises serious federal constitutional issues concerning the free and unhindered exercise of religion, freedom of speech, and equal protection of the law.

### **Argument**

#### **I. The Scholarship Program Is Privately Funded.**

Even though Plaintiffs now assert that their constitutional claims do not hinge on the question of whether tax credits are the equivalent of public funds, Pls.’ Resp. Br. 8, they nevertheless argue from their opening paragraph that the “Tax Credit Program uses State tax dollars” and steadfastly maintain throughout their brief that “the tax credit program necessarily involves public funds.” Pls.’ Resp. Br. 1, 10. If this Court agrees that the challenged Scholarship Program is privately funded, Parent-Intervenors are entitled to judgment as a matter of law because each of the constitutional provisions cited by Plaintiffs governs the General Assembly’s use of *public* funds. None of the constitutional provisions at issue in this case purport to restrict where or how private individuals direct their charitable giving or how private individuals use the aid they receive from private charities.

Parent-Intervenors will not repeat their entire argument concerning why tax credits are private—not public—funds. Rather, they will address the specific, erroneous arguments made

by Plaintiffs in their Response brief and then rest on the overwhelming strength of the legal precedents supporting Parent-Intervenors' position.<sup>2</sup>

Plaintiffs argue that tax credits must be the equivalent of public funds because some lay persons have characterized the program as a way to “redirect” tax dollars. Pls.’ Resp. Br. 5-6. Such characterizations are wrong as a matter of fact and logic. And they are certainly not binding interpretations of state constitutional law. Program funds are never deposited in the state treasury, meaning that no government official ever has any control over where or how the funds are used. Funds that remain entirely under the control of private citizens and private institutions cannot be considered tax dollars—and indeed no court has ever so considered them. Plaintiffs also argue that the Program necessarily involves public funds because some taxpayers receive a

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<sup>2</sup> The New Hampshire Supreme Court’s Aug. 28, 2014 decision vacated a lower court’s findings that plaintiffs had standing to challenge New Hampshire’s Educational Tax Credit program and that the New Hampshire program used public funds. *See Duncan v. State of New Hampshire*, No. 2013-455, 2014 WL 4241774 (N.H. Aug. 28, 2014). That means Plaintiffs have not and cannot—to the best of Parent-Intervenors’ counsels’ knowledge—cite to a single court decision concluding that tax credits are the equivalent of public funds. Courts that have concluded tax credits are private funds include the United States Supreme Court, two state supreme courts, and three state appellate courts. *Ariz. Christian Sch. Tuition Org. v. Winn*, 131 S. Ct. 1436, 1448 (2011) (“Like contributions that lead to charitable tax deductions, contributions yielding [SSO] tax credits are not owed to the State and, in fact, pass directly from taxpayers to private organizations.”); *Manzara v. State*, 343 S.W.3d 656, 661 (Mo. 2011) (“The tax exemptions in [another case] and the tax credits here are similar in that they both result in a reduction of tax liability. The government collects no money when the taxpayer has a reduction of liability, and no direct expenditure of funds generated through taxation can be found.”); *Kotterman v. Killian*, 972 P.2d 606, 618, ¶ 40 (Ariz. 1999) (concluding “that funds remain in the taxpayer’s ownership at least until final calculation of the amount actually owed to the government, and upon which the state has a legal claim.”); *State Bldg. & Constr. Trades Council of Cal. v. Duncan*, 162 Cal. App. 4th 289, 294, 299 (2008) (finding that “[t]ax credits are, at best, intangible inducements offered from government, but they are not actual or de facto expenditures by government” and thus “tax credits do not constitute payment out of public funds” under a state statute); *Olson v. State*, 742 N.W. 2d 681, 683 (Minn. Ct. App. 2007) (concluding that tax credits and tax exemptions are not public expenditures); *Toney v. Bower*, 744 N.E.2d 351, 357 (Ill. App. Ct. 2001) (finding that the terms “public fund” and “appropriation” were not broad enough to encompass a tax credit, and concluding that to find otherwise would “endanger the legislative scheme of taxation), *appeal denied*, 754 N.E.2d 1293 (Ill. 2001); *Griffith v. Bower*, 747 N.E.2d 423, 426 (Ill. App. Ct. 2001) (same), *appeal denied*, 755 N.E.2d 477 (Ill. 2001).

refund from the state treasury and because government officials, whose salaries are drawn from the state treasury, take purely ministerial actions under the Program. Pls.' Resp. Br. 10. But tax refunds return a taxpayer's own money that he or she overpaid to the state, not state money. Moreover, the Georgia Supreme Court has already foreclosed any argument that administrative action by government employees is the equivalent of expending public funds on any specific program.

**A. No Program funds are ever deposited in the state treasury.**

Plaintiffs argue that Program funds are "redirected" tax dollars. Pls.' Resp. Br. 5. But that cannot be true because at no point does a single Program dollar ever enter into the state treasury or come under the control or influence of a government official. If a tracking device were attached to every dollar donated to an SSO and then awarded to a family as a scholarship, at no point would those scholarship dollars ever be traceable to the state. Each dollar remains under private control throughout the entire process of funding and issuing scholarships to families. Under the terms of the Program, individuals and corporations write checks from their private bank accounts to the private SSOs, after receiving word from the Department of Revenue that there is still room under the \$58 million tax credit cap. The SSOs then award scholarships to families that have applied to them for financial assistance.

It is months later, once individuals and corporations determine their tax liability, that they may claim the credit and thereby reduce their tax liability to the State. If the amount of the taxpayer's tax-credit-eligible donation exceeds the taxpayer's tax liability, the taxpayer may carry forward the remaining amount of their credit for up to five years. O.C.G.A. § 48-7-29.16(e). Throughout the process of completing their tax return, taxpayers have numerous opportunities to avail themselves of various exemptions, deductions, and credits. Compl.,

Attach. 5 (Dept. of Revenue's "Tax Expenditure Report" detailing the numerous deductions, exemptions, and credits available to Georgia taxpayers). "Only after exhausting all of these opportunities does the taxpayer arrive at the bottom of the tax form and the inevitable—amount owed." *Kotterman*, 972 P.2d at 618, ¶ 39.<sup>3</sup> It is at this point and this point only, that the state has a valid claim upon a taxpayer for taxes owed. *See id.* ¶ 40 ("[F]unds remain in the taxpayer's ownership *at least* until final calculation of the amount actually owed to the government, and upon which the state has a legal claim"). To the extent that the taxpayers' ultimate tax liability exceeds the amount of taxes withheld from his or her paycheck and deposited to the state, the taxpayer is, of course, entitled to a refund check cut from the state treasury.

**B. Tax refunds return private, not public, money to taxpayers who overpaid to the government.**

Plaintiffs argue that because money is refunded to taxpayers from funds previously deposited in the state treasury, those funds are somehow transformed into public funds. Pls.' Resp. Br. 11. Individuals and business owners who receive a tax credit for their donation to SSOs are not the only taxpayers in Georgia who receive tax refunds. Many taxpayers who never claim a scholarship tax credit nevertheless receive tax refunds based on their charitable contributions and qualifying tax deductions and other credits and exemptions. *See* Compl., Ex. 5 (Georgia Tax Expenditure Report for FY2013). Under Plaintiffs' theory of tax refunds, every taxpayer who receives a refund check receives state funds. But it is far more reasonable to conclude that tax refunds *return private funds* because that is money upon which the government has no legal claim to ownership. *See Kotterman*, 972 P.2d at 618, ¶ 40 ("We do not accept the proposition, implicit in petitioners' argument, that the tax return's purpose is to return state

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<sup>3</sup> While *Kotterman* is not binding precedent, its reasoning has withstood the test of time and has been adopted by the U.S. Supreme Court. *See Ariz. Christian Sch. Tuition Org.*, 131 S. Ct. 1436 (2011).



money to taxpayers.”). Indeed, to find otherwise would essentially punish taxpayers for having too much of their paycheck withheld.

**C. The Georgia Supreme Court has already rejected Plaintiffs’ argument that salaries paid to government employees who spend time on ministerial and administrative tasks is the equivalent of spending public funds on a specific program.**

Plaintiffs argue the Program involves public funds because paid state employees spend time administering the Program. Pls.’ Resp. Br. 11-12. If this were true, every tax deduction, credit, and exemption would involve public funds because state employees process every tax return. The Georgia Supreme Court, however, has already rejected the notion that payment of state employees who spend time administering various laws constitutes the expenditure of public funds on those laws. *City of E. Point v. Weathers*, 218 Ga. 133, 135-36 (1962). In *Weathers*, a city passed a law making it illegal to sell malt beverages and repealed ordinances authorizing the collection of license and excise taxes on malt-beverage dealers. 218 Ga. at 135. Taxpayers challenged the tax repeals as unconstitutional, claiming they had standing in part because the city officials would spend paid time in “enforcement of the illegal ordinance.” *Id.* at 137. The Court found such administrative acts “would not necessarily require the expenditure of any money.” *Id.* In other words, the government must actually directly spend money on the law to constitute an expenditure of public funds.

**II. The Scholarship Program Does Not Violate the Educational Assistance Provision.**

The Educational Assistance Provision says, in relevant part, that “[p]ursuant to laws now or hereafter enacted by the General Assembly, *public funds* may be expended . . . [t]o provide grants, scholarships, loans, or other assistance to students and to parents of students for educational purposes.” Ga. Const. Art. VIII, § VII, ¶ I(a)(1) (emphasis added). As a matter of

the plain text, this Provision does not apply to private funds donated by private individuals to private charities established by private parties. As explained above, at no point does even a single dollar generated by the program ever enter the state treasury or come under the control of a government official. As such, the Scholarship Program is not an “educational assistance” program governed by the Educational Assistance Provision of the Georgia Constitution. Rather, the Scholarship Program is plainly authorized by the Georgia Constitution’s power of taxation provisions. *See* Ga. Const. Art. VII, § III, ¶ I(a).

Plaintiffs, though, argue that the framers did not intend to limit the meaning of the phrase “public funds” in Paragraph I of the Educational Assistance Provision to funds drawn from the public treasury. Pls.’ Resp. Br. 9-10. They cite, as evidence, Paragraph IV of the Educational Assistance Provision, allowing the Board of Regents to offer tuition waivers to students and point out that tuition waivers do not involve funds taken from the public treasury. However, the plain text and structure of the Educational Provision—as well as the debates concerning Paragraph IV—conclusively demonstrate that the framers in fact had a narrow view of Paragraph I’s phrase “public funds.” The framers did not believe tuition waivers would be encompassed in the phrase “public funds,” meaning the General Assembly would have no authority under Paragraph I to grant tuition waivers, and included a separate paragraph—Paragraph IV—to ensure the Board of Regents would possess the authority to grant tuition waivers.

Moreover, even if the Scholarship Program was governed by the Educational Assistance Provision, it does not run afoul of either the provision permitting such programs to be operated by public authorities or corporations or the provision allowing donations to such programs to be tax deductible. Both provisions are written permissively, not restrictively.

**A. The Educational Assistance Provision does not govern the Scholarship Program because it is funded with private, not public funds.**

The Educational Assistance Provision (Count I) permits the General Assembly to expend “public funds” for “educational assistance programs.” Ga. Const. Art. VIII, § VII(a)(1). The Scholarship Program is privately funded, meaning that it is not governed by the Educational Assistance Provision.

Plaintiffs, however, argue that Georgia’s framers did not intend to limit the meaning of the words “public funds” to funds drawn from the public treasury. Pls.’ Resp. Br. 9-10. As support for that proposition, Plaintiffs point the Court to Paragraph IV of the Educational Assistance Provision, which authorizes “[t]he Board of Regents of the University System . . . to establish programs allowing attendance at units of the University System of Georgia without payment of tuition,” Ga. Const. Art. VIII, § VII, ¶ IV, and note that tuition waivers do not involve funds taken from the public treasury. But Paragraph IV actually hurts Plaintiffs’ argument because it shows how narrowly the framers viewed the phrase “public funds” in Paragraph I.

Contrary to Plaintiffs’ argument, Georgia’s framers included Paragraph IV precisely because tuition waivers did not “fit exactly” under Paragraph I, which permits the General Assembly to expend “public funds” on educational assistance programs. *See* Pls.’ Resp. Br., Attach. 1, at 20 (transcript from the *Subcommittee on Retirement and Scholarships: State of Georgia Select Committee on Constitutional Revision 1977-1981*). In fact, the framers wanted to ensure that the General Assembly did not have the authority under Paragraph I to grant tuition waivers. The framers were concerned that the General Assembly might grant *too many* waivers to sympathetic populations and thus deprive the University System of adequate funding. *Id.* at 24-25. Paragraph IV is a grant of authority to the Board of Regents *only*, with one minor

exception to preserve an existing program granting tuition waivers for the elderly. *Id.* at 25-26; Ga. Const. Art. VIII, § VII, ¶ IV (“but the General Assembly may provide by law for the establishment of any such program for the benefit of elderly citizens of the state”). Paragraph IV is thus separate from Paragraph I for two independent reasons: (1) because tuition waivers did not “fit exactly” into the term “public funds”; and (2) because the framers did not want the General Assembly to possess the power to grant tuition waivers and thus reserved that power only to the Board of Regents.

The Educational Assistance Provision’s history and text make it crystal clear that the framers did not intend “tuition waivers” to be encompassed within the meaning of “public funds.” Based on the foregoing evidence, which shows that the framers did not consider the grant of tuition waivers to be an expenditure of public funds, there is no reason to think the framers would have thought that tax credits fell within the meaning of the phrase “public funds.”

**B. The Educational Assistance Provision allows the State of Georgia to fund scholarships for children to attend private and religious schools directly out of the state treasury. Given this fact, it is entirely reasonable that the General Assembly may exercise its taxing power to provide tax benefits to individuals who donate to private charities that provide scholarships to children.**

Plaintiffs offer the Court a non-sequitur in response to Parent-Intervenors’ citation of the Educational Assistance Provision, Ga. Const. Art. VIII, § VII, ¶ I(a)(1), as evidence that the General Assembly was well within authority to enact the Scholarship Program as an exercise of its power to tax (or not to tax) “for any purpose authorized by law.” Ga. Const. Art. VII, § III, ¶ I(a). Parent-Intervenors cited the Educational Assistance Provision to support their point that if the General Assembly can fund private school scholarships directly from the state treasury, then the General Assembly may certainly exercise its plenary taxing power to allow private citizens

who give charitable contributions to scholarship-granting organizations to keep more of their own money. Parent-Intervenors' Cross-Mot. Partial J. Pleadings ("Parent-Intervs.' Mot.") 8.

The reason for this citation is that Parent-Intervenors believe that while the Educational Assistance Provision is not controlling, it is relevant to the proper interpretation of other provisions of the Georgia Constitution, such as the taxing power provisions. *See McDaniel v. Thomas*, 248 Ga. 632, 646 (1981) ("[e]very statement in a state constitution must be interpreted in the light of the entire document, and not sequestered from it . . .") (alteration in original) (internal quotations omitted). Plaintiffs then leap to the illogical conclusion that the citation is a concession that the Scholarship Program is governed by the Educational Assistance Provision. Pls.' Resp. Br. 7. But invoking the spirit of the Educational Assistance Provision to point out that it is absurd for Plaintiffs to argue that the General Assembly cannot accomplish through private charity what it can accomplish through direct state appropriations is not the same as admitting the Scholarship Program is governed by the Educational Assistance Provision. The Scholarship Program is based on genuine private charity. It is not a publicly funded or publicly administered program.

**C. Even if the Educational Assistance Provision does govern the Scholarship Program, its plain language and its well-documented history give the General Assembly wide latitude to design educational assistance programs.**

If the Court concludes tax credits *are* public funds, and that the Scholarship Program is governed by the Educational Assistance Provision, Ga. Const. Art. VIII, § VII, then the Program is plainly authorized as either "scholarships . . . or *other assistance* to students and to parents of students for educational purposes." Ga. Const. Art. VIII, § VII(a)(1) (emphasis added). Plaintiffs' claims that the Scholarship Program violates the Educational Assistance Provision because it is administered by private charities and not a public authority or public corporation

and that the donations to those charities are eligible for a tax credit rather than a tax deduction, Pls.' Resp. Br. 12-15, contradict the plain text of the Educational Assistance Provision and conflict with the framers' intent for the Provision.

As Senator Holloway, chairman of the Subcommittee on Retirement and Scholarships and one of the framers of this provision, explained, the framers of this provision intended "to have a broad section in the Constitution so that the General Assembly would have full freedom of action in doing or undoing whatever it wanted to do" regarding educational assistance programs. Pls.' Resp. Br., Attach. 1, at 12. The extremely broad language of "or other assistance" is evidence that the framers' intent was carried out in the plain text of the Educational Assistance Provision. Moreover, the mention of public authorities and tax deductions in this provision are merely suggestions as to how such programs may operate, and are by no means the only methods that can be used.

The framers granted flexibility to the General Assembly because they were wise enough to know they could not possibly list every effective and desirable type of educational assistance program. Indeed, scholarship tax credit programs are a relatively new policy innovation. The first such program was adopted in Arizona in 1997. Prior to the Arizona program, tax benefits to support educational options typically came in the form of personal tax deductions and credits (i.e., parents would claim a tax benefit for expenses made out of their own pocket for their own children). Minnesota's personal tax deduction for educational expenses (including tuition at religious schools), upheld by the U.S. Supreme Court in *Mueller v. Allen*, 463 U.S. 388 (1983), is a prototypical example of such a program. Personal tax benefit programs tend to favor wealthier citizens who can afford to pay for the allowable educational expenses out of their own pocket and wait to receive their tax benefit at a later date. Low-income citizens, like the Parent-

Intervenors in this case, cannot avail themselves of such tax benefit programs because they do not have the financial ability to pay for things like private school without some form of financial assistance. The genius behind scholarship tax credit programs, like the Program at issue here, is that they encourage wealthier citizens to donate to charities to fund scholarships for those who otherwise could not afford to pay for private education. In this fashion, the Program harnesses the power of charitable giving in a manner that personally invests Georgians in the education of their fellow citizens' children.

The bottom line is that, if the Court determines the Scholarship Program involves public funds, the Program does exactly what the Educational Assistance Provision authorizes. It provides "scholarships . . . or other assistance to students and to parents of students for educational purposes." Ga. Const. Art. VIII, § VII, ¶ I(a)(1).

**1. Educational assistance programs may be administered by nonprofit organizations and government agencies, as well as by public authorities or public corporations.**

The Educational Assistance Provision provides that "[p]ublic authorities or corporations heretofore or hereafter created for such purposes shall be authorized to administer educational assistance programs and, in connection therewith, may exercise such powers as may now or hereafter be provided by law." Ga. Const. Art. VIII, § VII, ¶ III. The Educational Assistance Provision was written so as to consolidate numerous constitutional provisions separately authorizing various educational assistance programs, and administered by various public authorities and public corporations, into one single constitutional provision designed not only to preserve the existing programs but to authorize new programs in the future. *See* Pls.' Resp. Br., Attach. 1, at 9 (stating purpose of Educational Assistance Provision to "repeal all of the fifteen-odd pages of the Constitution that have to do with student aid and come up with authori--[sic]

constitutional authorization for student aid programs in as few words as possible, leaving matters for the legislature to decide from year to year in the future as to how these programs should be established and operated and avoiding the necessity of having to go back and amend the Constitution as it has been done many, many times since 1948.”) (statement of Mr. Payton).

In light of this history, it is clear that Paragraph III was (and is) an important aspect of preserving those pre-existing programs. Ga. Const. Art. VIII, § VII, ¶ III (“Public authorities or corporations *heretofore* or hereafter *created* for such purposes shall be authorized to administer educational assistance programs and, in connection therewith, may exercise such powers *as may now* or hereafter *be provided by law*.”) (emphasis added). It also granted power to the General Assembly to create new public authorities or corporations to operate new programs in the future. Ga. Const. Art. VIII, § VII, ¶ III (“Public authorities or corporations *heretofore or hereafter created* for such purposes shall be authorized to administer educational assistance programs and, in connection therewith, may exercise such powers as may *now or hereafter be provided by law*.”) (emphasis added). Considering that programs existing at the time of the adoption of the 1983 Constitution operated in this manner, it makes sense that the framers would make provision so that future programs could also be operated in the same manner. But there is nothing in the text of the provision that demands all future educational assistance programs must be operated in precisely the same manner as programs in the past. And such a construction does significant violence to the well-documented intent underlying the Educational Assistance Provision to grant great leeway to the General Assembly in designing and implementing new programs.

As Parent-Intervenors explained in their Cross-Motion for Judgment on the Pleadings, the terms “public authorities” and “public corporations” have a specific meaning because of the Georgia Constitution’s unique prohibition on government indebtedness that exclude the two



terms from encompassing government agencies, such as the Department of Education. Parent-Intervs.’ Mot. 28. If Plaintiffs’ crabbed construction of the Educational Assistance Provision was accepted, then the Georgia Scholarship Program for Children with Disabilities must violate this Educational Assistance Provision because it is operated by the Department of Education. O.C.G.A. § 20-2-2117(a).

Plaintiffs, in their Response, do not offer any contradictory history or other refutation explaining why the Court should ignore the actual history of the meaning of words “public authorities” and “public corporations,” or the legal precedents cited by Parent-Intervenors in support of that history. Parent-Intervs.’ Mot. 27-29. Plaintiffs merely cite Black’s Law Dictionary’s definition of public authority, Pls.’ Resp. Br. 13, but they offer the Court no reason to adopt the Black’s Law definition rather than the definition established by Georgia’s well-documented history of those terms.

**2. Allowing “tax deductions” for contributions to educational assistance programs does not preclude the granting of tax credits for similar contributions.**

Plaintiffs argue that the framers knew the difference between tax credits and tax deductions and chose to allow tax deductions rather than tax credits in Ga. Const. Art. VIII, § VII, ¶ I(b). Pls.’ Resp. Br. 14-15. But the framers also knew the difference between the words “shall” and “may” and chose to use the permissive “may.” Paragraph I(b) states that “[c]ontributions made in support of any educational assistance program now or hereafter established under provisions of this section *may be* deductible for state income tax purposes as now or hereafter provided by law.” Ga. Const. Art. VIII, § VII, ¶ I(b) (emphasis added). The use of the permissive “may,” on its face, does not prohibit the General Assembly from providing

other types of tax benefits to Georgia taxpayers.<sup>4</sup> Interpreting Paragraph I(b) to provide maximum flexibility to the General Assembly in the design and creation of educational aid programs is also consistent with the well-documented intent of the framers.

Paragraph I(b) is best understood in light of the fact that the Educational Assistance Provision applies to publicly funded programs, not privately funded programs. Paragraph I(b) ensures the General Assembly may empower private citizens to donate to publicly funded programs and to receive a tax benefit for those donations. Private donations to programs operated by public authorities or public corporations would not automatically be tax deductible under federal or state law. But such additional, charitable contributions were never intended or envisioned by the framers to provide the primary source of funds for educational assistance programs. Tax deductible contributions to publicly funded programs would be, at best, a mere supplement to the primary funding source—public funds drawn from the state treasury. Paragraph I(b), on its face, does not apply to programs whose primary funding source is a tax credit.

### **III. The Scholarship Program Does Not Violate the Gratuities Clause.**

The Gratuities Clause states in relevant part that, “[e]xcept as otherwise provided in the Constitution, the General Assembly shall not have the power to grant any donation or gratuity.” Ga. Const. Art. III, § VI, ¶ VI (a)(1). Plaintiffs misapprehend, in part, Parent-Intervenors’ Gratuities Clause argument. Plaintiffs assert a contradiction between Parent-Intervenors’ claim that the tax credit program is privately funded and their assertion that the Program satisfies the

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<sup>4</sup> Plaintiffs’ citation to *Citibank, N.A. v. Graham*, 315 Ga. App. 120, 122 (2012), for the proposition that tax benefits are “authorized only where there is clear statutory provision for them,” is inapposite. *Citibank* involved a matter of statutory interpretation, not interpretation of the State Constitution. *Citibank* thus recognizes that tax benefits, including credits, are matters of “legislative grace” and should only be provided to taxpayers where there is clear statutory authority for those benefits.

Gratuities Clause because it serves a public purpose and provides great benefits to the State. Pls.' Resp. Br. 17. There is no contradiction because the latter argument is made in the alternative.

As an initial matter, Parent-Intervenors do not believe the Gratuities Clause applies at all because the program is privately funded, meaning the State has no valid legal claim on the monies donated to SSOs. If the money is not state money, there can be no gratuity or donation because the State simply cannot give away that which it does not own. However, if the Gratuities Clause does apply to the Scholarship Program, it does not violate the Gratuities Clause for two independent reasons: (1) it satisfies the public purpose/public benefits test; and (2) it is exempt by the plain language of the Educational Assistance Provision.<sup>5</sup>

**A. The General Assembly cannot donate or gift that which it does not own.**

Because the General Assembly does not make *any* gifts or donations of public funds under the Scholarship Program, the Gratuities Clause is not implicated (much less violated). The General Assembly simply cannot donate or make a gift out of that which it does not own. *See Kotterman v. Killian*, 972 P.2d 606, 621, ¶ 52 (Ariz. 1999) ("Neither do we agree with petitioners that a tax credit amounts to a 'gift.' One cannot make a gift of something that one does not own."). As such, the Gratuities Clause is inapplicable to the Scholarship Program.

**B. Even if the Scholarship Program is funded with public dollars, or if the Court finds the Gratuities Clause otherwise applicable, the Program furthers a public purpose and benefits the State.**

There is no contradiction between Parent-Intervenors' argument that the Scholarship Program is privately funded and their argument that the Program furthers a valid public purpose

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<sup>5</sup> The Plaintiffs and Parent-Intervenors are in agreement that, if the Scholarship Program is governed by the Educational Assistance Provision, the Program does not contradict the Gratuities Clause. Pls.' Resp. Br. 15.

and that the State benefits from the Program. As Plaintiffs themselves do with regard to the Gratuities Clause, Parent-Intervenors' argument that the Program does not violate the Gratuities Clause because it furthers a valid public purpose and benefits the State is made in the alternative. It is also made on the off-chance the Court concludes the State does not have to spend public funds for the Gratuities Clause to apply.<sup>6</sup>

Plaintiffs argue that if the Educational Assistance Provision does not apply to the Scholarship Program, the Program must violate the Gratuities Clause because we know from the framers' debates that the Educational Assistance Provision was included, at least in part, to ensure that educational assistance programs do not run afoul of the Gratuities Clause. Pls.' Resp. Br. 17; Parent-Intervs.' Mot. 24-25. However, Plaintiffs miss a crucial distinction between educational aid programs that serve children at the elementary and secondary level and programs that serve students at the post-secondary level. Namely, the State has an affirmative, constitutional obligation to provide every elementary and secondary student with a public education. Programs that serve to educate elementary and secondary students thus fulfill an affirmative obligation of the State already owed to all such students. The State has no similar obligation to provide an education to college-aged students. Educational assistance programs supporting post-secondary education would thus be more likely to be considered a gift—because such programs provide a monetary benefit to its citizens that the state is not otherwise obligated to provide.

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<sup>6</sup> In *AAA Bail Bonding Co. v. State*, 259 Ga. 411, 411 (1989), the Georgia Supreme Court considered whether a bail bonds "remission" statute violated the Gratuities Clause even though the program came "at no cost to the State." Of course, the operation of the remission program was very different than the tax credit program at issue here because the funds remitted to the bail bond companies were first deposited into the government treasury and came under the ownership and control of the State, at least until such time as the bail bond companies apprehended the criminal defendant.

Regardless of this distinction between K-12 and post-secondary education programs, the proper test to be applied to *any* program that is properly subject to a Gratuities Clause challenge is to determine whether the program is “in aid of a public purpose from which great benefits are expected.” *Campbell v. State Rd. & Tollway Auth.*, 276 Ga. 714, 718 (2003). There is nothing in the plain language of the provision, or in Georgia’s legal precedent, to suggest there is a separate Gratuities Clause test for educational assistance programs. The Scholarship Program easily passes the two-pronged public purpose/public benefits test.

Plaintiffs do not dispute that the Program furthers the valid public purpose of education, and instead argue that whether the Program benefits the State is a factual question. It is not. It is a legal question. Specifically, the question is whether “the development of educational settings that . . . invigorate learning, improve academic achievement, and [that] provide additional choices for parents and children,” *Kotterman*, 972 P.2d at 623, ¶ 62, while simultaneously “educating a substantial number of students,” thus “reliev[ing] the public schools of a correspondingly great burden,” are sufficient “benefit[s] [to] all taxpayers.” *Mueller v. Allen*, 463 U.S. 388, 395 (1983). The answer is clear: these benefits are more than legally sufficient to satisfy the Gratuities Clause.

Plaintiffs argue this is a factual inquiry, in part, because Parent-Intervenors, in their Motion for Judgment on the Pleadings, stated that the fact that the Program relieves the public schools of educating large numbers of children, in and of itself, and without consideration of the other benefits mentioned above and in their prior briefing, would “arguably” be enough to satisfy the public benefits prong of the Gratuities Clause test. Parent-Intervs.’ Mot. 15. That Parent-Intervenors suggest this one fact is “arguably” enough to satisfy the benefits prong, without consideration of any other benefits, does not transform this into a factual dispute. Indeed, there

can be no dispute that the Program relieves Georgia's public schools of educating participating students. The Program is only open to students who were previously attending public schools. O.C.G.A. § 20-2A-1(1).

To clarify things for Plaintiffs, Parent-Intervenors will retract their prior use of "arguably" and replace it with "obviously." By relieving the public schools of the costs of educating the scholarship recipients, the Program *obviously* meets the public benefits prong. In light of the other benefits the Program confers on the State, the program *conclusively* satisfies the public benefits prong.

No matter how the Court views the Scholarship Program; whether as involving private funds, public funds, or as a program subject to the Educational Assistance Provision of the Constitution, the Program does not violate the Gratuities Clause.

#### **IV. The Program Does Not Violate Georgia's Establishment Clause.**

Georgia's Establishment Clause states that "[n]o money shall ever be taken from the public treasury, directly or indirectly, in aid of any church, sect, cult, or religious denomination or of any sectarian institution." Ga. Const. Art. I, § II, ¶ VII. Plaintiffs' effort to avoid judgment on the pleadings as to the Establishment Clause relies on two flawed premises: (1) that the Scholarship Program takes money from the public treasury; and (2) that the Scholarship Program is "in aid of" religious institutions.

Moreover, Plaintiffs' responsive filings concede Parent-Intervenors' arguments that Plaintiffs' proffered interpretations would render unconstitutional Georgia's scholarship programs for children with disabilities and its various scholarship programs for post-secondary education students. Plaintiffs' concession, and their call for explicit State-discrimination against families who choose a religious education for their children, revives and expands the ugly

specter of anti-Catholic discrimination that motivated the inclusion of Georgia's Establishment Clause in the first place. Plaintiffs' proffered interpretation, if accepted, would violate the First Amendment to the U.S. Constitution, which requires the state to remain neutral with regard to religion, i.e., to take no cognizance of its citizens' religious choices. As the U.S. Supreme Court has so eloquently explained, "[t]he constitutionality of a neutral educational aid program simply does not turn on whether and why, in a particular area, at a particular time, most private schools are run by religious organizations, or most recipients choose to use the aid at a religious school." *Zelman v. Simmons-Harris*, 536 U.S. 639, 658 (2002).

**A. The Establishment Clause is not violated because the Scholarship Program does not take money from the public treasury, either directly or indirectly.**

As demonstrated in Section I, *supra*, no Program money is ever taken, directly or indirectly, from the public treasury. The U.S. Supreme Court drove this point home in *Arizona Christian School Tuition Organization v. Winn* when it emphasized that "[p]rivate bank accounts cannot be equated with the . . . State Treasury." 131 S. Ct. at 1448. Because the Establishment Clause, by its plain language, applies only to monies "taken from the public treasury," and the Scholarship Program does no such thing, there is no constitutional violation.

**B. Even if the Program does take money from the public treasury, either directly or indirectly, it does so "in aid of" parents and children and not religious institutions.**

The Establishment Clause's key phrase is "in aid of." If the Court determines the Scholarship Program is funded by monies "taken from the public treasury," the question that must then be answered is whether the Scholarship Program is "in aid of" parents and students or whether it is "in aid of" religious institutions. Parent-Intervenors believe that the Educational Assistance Provision, Ga. Const. Art. VIII, § VII, is conclusive evidence that the framers of the Georgia Constitution considered scholarship programs to be "in aid of" parents and students and,

accordingly, did not consider scholarship programs to violate the Establishment Clause. *See McDaniel v. Thomas*, 248 Ga. 632, 646 (1981) (“[E]very statement in a state constitution must be interpreted in the light of the entire document, and not sequestered from it . . .”) (internal quotations omitted). But Plaintiffs’ utterly fail to address this argument and completely ignore the important principle of constitutional interpretation underlying it.

It is clear from the inclusion of a separate provision dedicated to giving the General Assembly great leeway in creating educational assistance programs that Georgia’s framers were committed to giving parents and students a broad array of educational options. Of course, the Program at issue here is funded by private dollars through a tax credit, as an exercise of the General Assembly’s taxing power, rather than by direct appropriations from the state treasury. But that does not alter the fact that the framers and voters considered educational assistance programs to be “in aid of” parents and students, not “in aid of” religious schools. Scholarship Programs like the one at issue here thus do not violate the Establishment Clause. Any other conclusion would mean that the General Assembly cannot do indirectly—by encouraging private charity—what it is allowed to do directly through the appropriation process. Thus, while the Educational Assistance Provision is not the source of authorization for the specific Scholarship Program at issue here, it is nevertheless relevant to the proper interpretation of the meaning of the phrase “in aid of” in the Establishment Clause.

Examining the Establishment Clause “in the light of the entire” Georgia Constitution, *McDaniel*, 248 Ga. at 646, it is abundantly clear that the framers and voters did not consider “assistance to students and to parents of students for educational purposes,” Ga. Const. Art. VIII, § VII, ¶ I(a)(1), to be “in aid of any church, sect, cult, or religious denomination or of any sectarian institution.” Ga. Const. Art. I, § II, ¶ VII.



**C. Plaintiffs concede that their interpretation of Georgia’s Establishment Clause renders unconstitutional Georgia’s publicly-funded scholarship program for children with disabilities as well as the State’s various post-secondary education grant and scholarship programs.**

Ironically, while complaining that Parent-Intervenors rely on “slippery slope” arguments (which are a real concern and totally appropriate to be raised and argued), Pls.’ Resp. Br. 2, 22, Plaintiffs actually concede the validity of Parent-Intervenors’ most important “slippery slope” argument. Namely, Plaintiffs admit that, under their interpretation of the Establishment Clause, the State cannot allow parents or students participating in any of Georgia’s publicly funded educational assistance programs to freely and independently choose religious schools. Pls.’ Reply Supp. Mot. J. Pleadings (“Pls.’ Reply Br.”) 9 (“There is no provision for aid to religious schools and the framers did not express any intent to circumvent the prohibitions of Georgia’s Establishment Clause.”). Thus, if the Court accepts Plaintiffs’ interpretation of the Establishment Clause, several of the State’s publicly funded scholarship programs would be jeopardized.

Georgia’s Special Needs Scholarship Program, enacted in 2007, allows any student with a disability to receive a state-funded scholarship to attend any participating private school of his or her parents’ choice. O.C.G.A. §§ 20-2-2110 to -2118. Presently, numerous religious private schools participate in the Special Needs Scholarship Program, as well as non-religious private schools. Attach. 1 (“Georgia Special Needs Scholarship Program Authorized Participating Private Schools List 2014 – 2015 School Year”).

Georgia’s post-secondary educational aid programs also allow scholarship recipients to enroll in religious schools. For example, Georgia’s Hope Scholarship Program, created in 1993, funds post-secondary scholarships at both public and private colleges, including religious colleges. *See* Georgia Student Finance Commission, *Eligible Institutions for the HOPE*

*Scholarship, Zell Miller Scholarship, and Public Safety Memorial Grant*, [http://www.gsfc.org/main/publishing/pdf/common/HOPE\\_Eligible\\_Institutions.pdf](http://www.gsfc.org/main/publishing/pdf/common/HOPE_Eligible_Institutions.pdf) (last visited Sept. 7, 2014) (including Covenant College (<http://www.covenant.edu/about/who>) and Emmanuel College (<http://www.ec.edu/about-ec>), both religious colleges).

It strains credulity to believe the framers and voters who approved the 1983 Constitution intended the Establishment Clause to limit the educational choices of parents and students to only non-religious schools. Rather, it is much easier to understand that the framers and voters simply did not consider educational aid programs to parents and students to be “in aid of any church, sect, cult, or religious denomination or of any sectarian institution.”<sup>7</sup> Ga. Const. Art. I, § II, ¶ VII.

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<sup>7</sup> Interpreting educational assistance programs as “aiding” or “benefitting” individuals—not institutions—is in accord with numerous other courts. *Meredith v. Pence*, 984 N.E.2d 1213, 1228-29 (Ind. 2013) (“The direct beneficiaries under the voucher program are the families of eligible students and not the schools selected by the parents for their children to attend”); *Niehaus v. Huppenthal*, 310 P.3d 983, 987, ¶ 15 (Ariz. Ct. App. 2013) (“The specified object of the ESA is the beneficiary families, not private or sectarian schools.”); *Taxpayers for Pub. Educ. v. Douglas Cnty. Sch. Dist.*, No. 11CA1856, 2013 WL 791140, at \*14, ¶ 67 (Colo. App. Feb. 28, 2013) (“[T]he purpose of the [Choice Scholarship Program] is to aid students and parents, not sectarian institutions”); *Cain v. Horne (Cain I)*, 183 P.3d 1269, 1274, ¶ 11 (Ariz. Ct. App. 2008) (upholding voucher program under Arizona’s analogous Religion Clause because “parents and children make an independent, personal choice to direct the funds to a particular school, which may be either religious or secular”), *overruled on other grounds by Cain v. Horne (Cain II)*, 202 P.3d 1178 (Ariz. 2009); *Griffith v. Bower*, 747 N.E.2d 423, 426 (Ill. Ct. App. 2001) (“[T]he Act allows Illinois parents to keep more of their own money to spend on the education of their children as they see fit and thereby seeks to assist those parents in meeting the rising costs of educating their children.”); *Toney*, 744 N.E.2d at 360-63 (finding persuasive the reasoning in *Zobrest v. Catalina Foothills School District*, 509 U.S. 1, 12 (1993), that “[t]he direct beneficiaries of the aid were disabled children; to the extent that sectarian schools benefitted at all from the aid, they were only incidental beneficiaries”); *Kotterman*, 972 P.2d at 620, ¶ 46 (“The way in which an STO is limited, the range of choices reserved to taxpayers, parents, and children, the neutrality built into the system—all lead us to conclude that benefits to religious schools are sufficiently attenuated to foreclose a constitutional breach.”); *Simmons-Harris v. Goff*, 711 N.E.2d 203, 211 (Ohio 1999) (“The primary beneficiaries of the School Voucher Program are children, not sectarian schools.”); *Jackson v. Benson*, 578 N.W.2d 602, 626-27, ¶¶

**D. Plaintiffs' admission that their interpretation of the Establishment Clause requires the State to discriminate against religion raises serious concerns under the First Amendment to the U.S. Constitution.**

Religion ought to be exempt "from the cognizance of [c]ivil power." *McDaniel v. Paty*, 435 U.S. 618, 624 (1978) (quoting 5 Writings of James Madison 288 (G. Hunt ed. 1904)). Georgia's Scholarship Tax Credit Program, as enacted by the General Assembly, takes no cognizance of religion. It is religiously neutral and enables parents to exercise their fundamental right to direct the education of their children unfettered by state actors. *See Pierce v. Soc'y of Sisters*, 268 U.S. 510, 532 (1925). Plaintiffs, however, would seek to alter every one of Georgia's educational assistance programs so as to affirmatively discriminate against religion by excluding families and students who desire a religious education from participating in Georgia's educational assistance programs.

Excluding individuals from a government program, on the sole basis of religion, unconstitutionally interferes with both parental liberty and religious liberty. *See Pierce*, 268 U.S. at 534-35 (government cannot "unreasonably interfere[] with the liberty of parents and guardians to direct the upbringing and education of children under their control"); *Regan v. Taxation With Representation of Wash.*, 461 U.S. 540, 545 (1983) ("[T]he government may not deny a benefit to a person because he exercises a constitutional right."); *Walz v. Tax Comm'n of N.Y.*, 397 U.S. 664, 669 (1970) (First Amendment "will not tolerate . . . governmental interference with religion.").

Sadly, Plaintiffs' interpretation of the Establishment Clause revives and expands the precise type of religious bigotry that originally motivated the inclusion of the Establishment Clause in the Georgia Constitution. Plaintiffs have brought this issue into contention by seeking

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81-82 (Wis. 1998) (describing the vouchers as "life-preservers" that have "been thrown" to students participating in the program).

to re-introduce religious hostility into Georgia's Constitution and by identifying Georgia's Establishment Clause as a Blaine Amendment. Pls.' Reply Br. 7-8. Plaintiffs' proposed interpretation of Georgia's Establishment Clause, to require outright religious discrimination, constitutes a real and significant violation of the Establishment, Free Exercise, Free Speech, and Equal Protection Clauses of the First and Fourteenth Amendments to the U.S. Constitution.

**1. The State may not actively oppose religion in the administration of public programs.**

Government is "prohibit[ed] . . . from discriminating in the distribution of public benefits based upon religious status or sincerity." *Mitchell v. Helms*, 530 U.S. 793, 828-29 (2000) (plurality op.). See also *Church of the Lukumi Babalu Aye, Inc. v. City of Hialeah*, 508 U.S. 520, 532 (1993) ("[T]he First Amendment forbids an official purpose to disapprove of a particular religion or of religion in general."). Yet, under Plaintiffs' reading of Georgia's Establishment Clause, the General Assembly must single out and disfavor religion by restricting scholarship recipients' choices only to non-religious schools.<sup>8</sup>

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<sup>8</sup> If the Court accepts Plaintiffs' interpretation, it would seem inevitable that at some point, State officials will be tasked with determining which private schools are "religious" schools and which schools are not. Consideration of the religiosity of private schools would unconstitutionally entangle the state in matters of religion. *Mitchell v. Helms*, 530 U.S. 793, 828-29 (2000) (plurality op.) (government "should refrain from trolling through a person's or institution's religious beliefs"); *Widmar v. Vincent*, 454 U.S. 263, 272 n.11 (1981) (government "risk[s] greater 'entanglement' by attempting to enforce its exclusion of 'religious worship' and 'religious speech'") (citation omitted); *Thomas v. Review Bd.*, 450 U.S. 707, 715 (1981) (government "should not undertake to dissect religious beliefs"); *New York v. Cathedral Acad.*, 434 U.S. 125, 132-33 (striking down statute requiring a "detailed inquiry" into the religious content of programs at religious schools); *Colo. Christian Univ. v. Weaver*, 534 F.3d 1245, 1261 (10th Cir. 2008) (holding that the excessive entanglement "doctrine protects religious institutions from governmental monitoring or second-guessing of their religious beliefs and practices, whether as a condition to receiving benefits (as in *Lemon*) or as a basis for regulation or exclusion from benefits (as here).").

While the federal Constitution does not require states to create educational choice programs, if a state does enact such a program, it may not, consistent with its obligation to remain neutral with regard to religion, “exclude . . . members of any . . . faith, because of their faith, or lack of it, from receiving the benefits of public welfare legislation.”<sup>9</sup> *Everson v. Bd. of Educ.*, 330 U.S. 1, 16 (1947). Indeed, the deliberate exclusion of religion violates the First Amendment by inhibiting religion.

**2. Plaintiffs’ interpretation of the Establishment Clause revives—and expands—the spirit of religious discrimination that motivated the original text of that Clause.**

Plaintiffs recently identified the language of the Georgia Establishment Clause as a Blaine Amendment. Pls.’ Reply Br. 7-8. Parent-Intervenors agree with Plaintiffs that Georgia’s Establishment Clause is, in fact, a Blaine Amendment. However, Plaintiffs failed to reveal the “shameful pedigree” of the Blaine Amendment. *Mitchell v. Helms*, 530 U.S. 793, 828 (2000) (plurality op.). As the U.S. Supreme Court explained,

Consideration of the amendment arose at a time of pervasive hostility to the Catholic Church and to Catholics in general, and it was an open secret that “sectarian” was code for “Catholic.” See generally Green, *The Blaine Amendment Reconsidered*, 36 Am. J. Legal Hist. 38 (1992).

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<sup>9</sup> Plaintiffs cannot avoid the fact that the U.S. Constitution demands religious neutrality simply by suggesting that the Georgia Supreme Court has never adopted a neutrality test when considering a State Establishment Clause challenge to a government law or program. Pls.’ Resp. Br. 20 (citing *Bennett v. City of LaGrange*, 153 Ga. 428 (1922) (prohibiting town from entering into a contract that benefitted one particular religious institution, i.e., the Salvation Army)). The strictures of the federal Establishment Clause, of course, apply to the states through the Fourteenth Amendment. *Everson*, 330 U.S. at 8. Moreover, the Georgia Supreme Court *has* in fact held that the Georgia Establishment Clause was intended to preserve neutrality toward religion. In *Wilkerson v City of Rome*, 152 Ga. 762, 776 (1922), decided the same year as *Bennett*, the Georgia Supreme Court stated that, “*Our constitution, while it takes away the temptation and power to make such discrimination either in favor of or against any one religious denomination or sect, leaves it open to the legislature to encourage religious instruction by exempting from taxation for the support of the state government ‘places of religious worship.’*” (Emphasis added).

*Id.* at 828. Plaintiffs also failed to note that the U.S. Supreme Court did “not hesitate to disavow” this “shameful pedigree.” *Id.* at 828. The Arizona Supreme Court similarly disavowed the “insidious discriminatory intent” underlying its own Blaine Amendment when it upheld the constitutionality of Arizona’s similar scholarship tax credit program. *Kotterman*, 972 P.2d 606, 624, ¶ 66 (“[W]e would be hard pressed to divorce the [Blaine] amendment’s language from the insidious discriminatory intent that prompted it.”). This Court should do the same.

Unfortunately, Georgia was not exempt from bigotry towards those of the Catholic religion. As the Georgia Supreme Court noted in *Wilkerson v. City of Rome*, 152 Ga. 762, 767 (1922), Georgia’s colonial charter granted free exercise of religion to all residents within the province, “except papists.” The Georgia Constitution’s own Blaine Amendment was added in 1877, immediately after the failure of the federal Blaine Amendment and during the precise time frame that “[o]pposition to aid to ‘sectarian’ schools acquired prominence.” *Mitchell*, 530 U.S. at 828 (plurality op.) (“Opposition to aid to ‘sectarian’ schools acquired prominence in the 1870’s with Congress’ consideration (and near passage) of the Blaine Amendment, which would have amended the Constitution to bar any aid to sectarian institutions.”). Plaintiffs’ interpretation of the Establishment Clause, denying benefits to families desiring a religious education, would give new effect to the anti-religious animus associated with the Blaine Amendment, thus engendering a First Amendment violation. See *Church of the Lukumi Babalu Aye*, 508 U.S. at 543 (the government cannot, consistent with the Free Exercise Clause, “impose burdens only on conduct motivated by religious belief”); *Thomas*, 450 U.S. at 716 (“[A] person may not be compelled to choose between the exercise of a First Amendment right and participation in an otherwise available public program.”); *Walz*, 397 U.S. at 673 (the Free Exercise Clause mandates “noninterference” with religion); *Lemon v. Kurtzman*, 403 U.S. 602,

612 (1971) (government may neither “advance[] nor *inhibit*[] religion”) (emphasis added); *Sherbert v. Verner*, 374 U.S. 398, 405 (1963) (“[C]onditions upon public benefits cannot be sustained if they so operate, whatever their purpose, as to inhibit or deter the exercise of First Amendment freedoms.”).

Plaintiffs have provided no valid reason to construe Georgia’s Establishment Clause to require outright hostility to religion when the plain text, and overall context, of the Clause lead to the natural and obvious conclusion that the Scholarship Program aids families and students, not churches or religious schools.

**3. If Georgia’s Establishment Clause is applied to the Scholarship Program as Plaintiffs argue it should be, then Georgia’s Establishment Clause violates the First and Fourteenth Amendments to the U.S. Constitution.**

As demonstrated above in Section IV(D)(1)-(2), *supra*, favoring students who choose nonreligious private schools by denying scholarships to all students choosing religious private schools violates the strict religious neutrality requirement of the Free Exercise and Establishment Clauses of the First Amendment, which prohibit the government from either favoring or disfavoring non-religion over religion. *Church of the Lukumi Babalu Aye*, 508 U.S. at 532. Plaintiffs’ interpretation of Georgia’s Establishment Clause, as argued in their most recent, responsive filings, Pls.’ Reply Br. 2, 7-8, also violates the Free Speech Clause of the First Amendment to the U.S. Constitution and the Equal Protection Clause of the Fourteenth Amendment to the U.S. Constitution.

Excluding religious schools from the Program based on nothing more than “the religious content” of the schools’ “intended speech” would also constitute viewpoint discrimination under the Free Speech Clause. *See Rosenberger v. Rector and Visitors of Univ. of Va.*, 515 U.S. 819 828, 832 (1995) (“[D]iscriminating against religious speech [i]s discriminating on the basis of

viewpoint” and is “presumed to be unconstitutional”). In *Rosenberger*, a public university tried to deny funding to religious publications even though it subsidized the publication costs of a wide variety of student publications. Despite all of Virginia’s state constitutional requirements—including a Blaine Amendment<sup>10</sup>—the U.S. Supreme Court held that the Free Speech Clause did not allow the government to discriminate against religious viewpoints.

Finally, Plaintiffs’ interpretation of the Establishment Clause would require the State to treat families differently based on nothing more than their decision to use their scholarships at religious schools. Distinctions drawn on the basis of religion are “inherently suspect.” *City of New Orleans v. Dukes*, 427 U.S. 297, 303 (1976); *see also United States v. Batchelder*, 442 U.S. 114, 125 n.9 (1979) (“The Equal Protection Clause prohibits selective enforcement based upon an unjustifiable standard such as race, *religion*, or other arbitrary classification.”) (emphasis added) (quotations omitted). Exclusions “born of animosity” towards an affected group cannot survive equal protection analysis. *Romer v. Evans*, 517 U.S. 620, 630, 634 (1996) (striking down provision of Colorado Constitution passed to discriminate against gays and lesbians); *Hunter v. Underwood*, 471 U.S. 222, 233 (1985) (striking down as racially discriminatory a facially neutral provision of Alabama Constitution because “its original enactment was motivated by a desire to discriminate . . . and the section continues to this day to have that effect”).

When a law’s purpose is the “inhibition of religion then the enactment exceeds the scope of legislative power as circumscribed by the Constitution.” *Bd. of Educ. v. Allen*, 392 U.S. 236, 243 (1968). Plaintiffs’ interpretation must be rejected because “[a] law declaring that in general it shall be more difficult for one group of citizens than for all others to seek aid from the

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<sup>10</sup> Va. Const. art IV, § 16 (“The General Assembly shall not make any appropriation of public funds to . . . any . . . institution of any kind whatever which is entirely or partly, directly or indirectly, controlled by any church or sectarian society”).



government is [] a denial of equal protection of the laws in the most literal sense.” *Romer*, 517 U.S. at 633.

### Conclusion

Plaintiffs’ Response fails to counter any of Parent-Intervenors’ legal arguments and fails to establish the need for any further discovery or identify any issues of fact necessitating a trial on the merits. Parent-Intervenors have conclusively demonstrated as a matter of law that the Scholarship Program is privately funded, that the constitutional provisions cited by Plaintiffs do not apply to privately funded programs, and that even if the constitutional provisions do apply, there is no constitutional violation. As such, Parent-Intervenors respectfully renew their request that judgment be entered in their favor and dismissing every one of Plaintiffs’ constitutional claims, as laid out in Counts I – III and Count VI.

Respectfully submitted this 8th day of September, 2014.

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## CERTIFICATE OF SERVICE

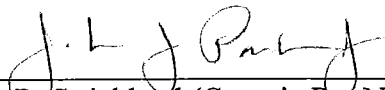
Pursuant to O.C.G.A. § 9-11-5, a copy of Parent-Intervenors' Reply in Support of their Cross-Motion for Partial Judgment on the Pleadings as to Counts I – III and Count VI has been hand-delivered upon the following parties, this 8th day of September, 2014:

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Georgia Special Needs Scholarship Program  
Authorized Participating Private Schools List  
2014 - 2015 School Year

School Name	City	County	Year Established	Grades at School	Accreditation Agency(s)	Accreditation Status	Physical Address	Phone	AAAS	GAPSEC	GSA	NAS	MEPI	NILD
ABC Montessori School	McDonough	Henry	2002	K-12	GAC	Accredited	483 Walker Drive	770-957-9998						
Academy at North Fulton	Roswell	Fulton	2010	K-12	GAC	Accredited	11660 Alpharetta Highway, Suite 320	770-754-0085						
Advance Academy	Savannah	Chatham	2000	K-12	GAC	Accredited	6602 Abercorn St., Suite 10	912-355-9098						
Advance Learning Center	St. Marys	Ga. Minors	2005	K-12	GAC	Accredited	10600 Coleman Rd	912-382-5327						
Agape Jr. Academy	Lawrenceville	Guinnett	2002	K-5	SACS	Accredited	186 New Hope Road	678-376-0883						
Alexander Academy	Alpharetta	Fulton	2008	2nd-12th	GAC	Accredited	1090 Powers Place	404-839-5910		X				
Alice Blount Academy	Vidalia	Toombs	2008	4th-12th	GAC	Accredited	582 Mel Blount Road, Building G	912-537-7749						
Albion Christian School	Dekalb	Dekalb	2002	K-12	SACS CASPAC	Accredited	3800 Uncliff Road	404-241-9200		X				
Annointed Word Christian School International	Ellenwood	Appling	1984	K-12	GAC	Accredited	1479 Hatch Parkway South	912-367-3004						
Appling Christian Academy	Baxley	Fulton	1959	2nd-12th	SACS GAC	Accredited	4500 Ridge Road	770-964-9871						
Arlington Christian School	Fairburn	Chatham	2006	K-12	GAC	Accredited	2512 Habersham Street	912-651-9662						
Ash Tree Learning Center	Savannah	Chatham	2006	K-12	GAC	Accredited	12700 Highway 29 North	706-549-7586						
Athens Christian School	Athens	Clarke	1970	K-8	GAC	Accredited	2000 Holcomb Woods Parkway	770-461-6102						
Atlanta Academy	Roswell	Fulton	2000	K-8	SACS GAC	Accredited	8725 Dunwoody Place, Suite #2	770-998-0911	X					
Atlanta County Day School	Atlanta	Fulton	1977	7th-12th	SACS GAC	Accredited	3254 Northside Pkwy	404-845-0900	X		X	X	X	
Atlanta Girl's School	Atlanta	Fulton	2000	6th-12th	GAC, SACS, SACS	Accredited	3160 Northside Pkwy, NW	404-233-5332	X		X	X	X	
Atlanta Speech School	Atlanta	Fulton	1938	K-5	GAC	Provisionally								
Atlanta STEM Academy	Atlanta	Fulton	2013	K-5	GAC	Accredited	1766 Lakewood Avenue	678-358-4425						
Augusta Christian Schools	Mariner	Columbia	1958	1st-12th	ACSI, SACS	Accredited	3133 Baskin Road	706-863-2905						
Aurora Strategies Full Day Program	Mariner	Columbia	2005	K-12	GAC	Accredited	3159 Campus Drive	404-377-8882						
Ava White Academy	Norcross	Guinnett	2007	K-12	GAC	Accredited	1399 Thompson Bridge Road	770-556-6898						
Barnes Academy	Gainesville	Hall	2007	1st-9th	GAC	Accredited	154 Hart Service Road	706-377-3856						
Bedford School	Hartwell	Fulton	1985	K-12	GAC	Accredited	5665 Wilam Rd.	770-774-8001						
Ben Franklin Academy	Fairburn	Fulton	1987	9th-12th	GAC, SACS	Accredited	1585 Clifton Road, NE	404-633-7404	X		X			
Berean Christian Academy	Stone Mountain	Dekalb	2007	K-8	SACS	Accredited	2197 Young Road	678-318-1678						
Berean Christian Junior Academy	Atlanta	Fulton	2000	K-8	SACS	Accredited	401 Hamilton E. Holmes Drive	404-700-0337						
Berry College Elementary School	Roswell	Fulton	1995	1st-2nd & 3rd-8th	GAC	Accredited	2277 Martha Berry Blvd.	706-236-2242			X			
Bible Baptist School	Savannah	Chatham	1971	K-10	GAC, GAPAC	Accredited	4700 Sideway Road	912-352-3067						
Bible Baptist Christian School	Hampton	Spalding	1980	K-12	GAC	Accredited	2780 Mount Carmel Rd	770-946-4700						
Blessed Sacrament School	Savannah	Chatham	1939	K-8	SACS	Accredited	1003 East Victory Drive	912-356-6987						
Blessed Trinity Catholic High School	Roswell	Fulton	2000	K-12	SACS SACS	Accredited	11326 Woodstock Road	678-277-9083	X		X	X	X	
Brady Preparatory Academy	Atlanta	Fulton	2005	K-12	GAC, SACS	Accredited	2321 Bouldercrest Road	404-244-0506						
Brandon Hall	Atlanta	Fulton	1959	4th-12th	GAC, SACS	Accredited	1701 Brandon Hall Drive	770-394-8177	X		X	X	X	
Brashton Christian Academy	Brashton	Barrow	2009	K-12	GACS, ACS	In Process	401 Lewis Braselton Blvd	678-425-1231						
Brenwood Academy	Canton	Cherokee	2010	K-12	Advanced Ed	Accredited	8921 East Cherokee Dr.	770-704-4925						
The Bridge of Georgia	Monroe	Walton	2013	K-7	SACS	In Process	103 Blaine Street	770-46-6111						
Bridgeview Christian Academy	Alpharetta	Fulton	1997	K-9	ACSI	Accredited	4755 Kimball Bridge Road	770-751-1972						
Brookwood Christian Language School	Acworth	Cobb	2004	1st-12th	GAC	Accredited	4728 Wood Street	678-401-5855						
Brunswick Christian Academy	Brunswick	Glynn	1974	K-12	GACS	Accredited	4231 US HWY 17 North	912-264-4546						
Byrne Christian Academy	Albany	Dougherty	1983	K-12	GACS	Accredited	2832 Ledo Road	229-436-0173						
Byrne Christian Academy	Albany	Dougherty	1983	K-12	GACS	Accredited	2832 Ledo Road	478-936-3503, 478-956-6644						
Byron Christian Academy	Byron	Peck	1988	1st-12th	GAC	Accredited	69 Burnett Road	706-333-0467						
Calvary Christian School of Columbus	Columbus	Muscogee	1976	K-12	ACSI	Accredited	7555 Old Moon Road	706-333-0467						
Camp Jewell House	Conyers	Rockdale	2010	K-12	GAC	Accredited	2360 Old Covington Hwy, SW	770-733-1097						
The Campus	Fayette	Fayette	2002	1st-12th	GAC	Accredited	300 Tivol Gardens	706-375-8194						
The Campus @ Columbus	Columbus	Muscogee	2012	1st-12th	GAC	Accredited	7201 Moon Road	770-632-1710						
CAN Academy	Savannah	Chatham	2011	7th-12th	GAC	Accredited	8 Mail Court	912-349-1325, 912-355-0709						
Caroline Barron Montessori School	Newnan	Coweta	1993	K-7	GAC	Accredited	195 Jackson Street	770-253-2135						
Center Academy	St. Marys	Cobb	2008	5th-12th	SACS	Accredited	2499 South Cobb Drive	770-333-1616						
Central Fellowship Christian Academy	Macon	Bibb	2008	K-12	GAC	Accredited	8460 Hawkinsville Road	478-788-6909						
CH Terrell Academy	Richmond	Augusta	1985	K-12	GAC	Accredited	817 12th Street	706-736-6216						
Chatham Academy at Joyce	Savannah	Chatham	1970	K-12	SACS SACS	Accredited	4044 Horpe Professional Blvd	912-354-4047			X			
Cherokee Christian Schools	Woodstock	Cherokee	1986	K-12	SACS	Accredited	3075 Trickum Road	678-494-5464						
Christ Lutheran School	East Point	Fulton	1986	K-6	SACS	Accredited	2718 Delawor Drive	404-677-2897						
Christ Heritage School	Dalton	Whitfield	1986	K-12	ACSI	Accredited	1600 MLK Blvd.	706-277-1198						
Christa Expeditonal Academy	Roswell	Fulton	2001	6th-12	SACS	Accredited	10 Mansell Court East, Suite 500	770-649-7077	X		X			
Clean Water Academy	Tyone	Fayette	2008	1st-8th	GAC	Accredited	210 Greencastle Road	770-631-3650						
Clover Leaf Christian Academy	McDonough	Henry	2009	K-12	GAC	Accredited	9988 International Ave.	770-320-8608						
The Cloverleaf School	Atlanta	Fulton	2012	K-5	GAC	Accredited	1704 Chantilly Drive, NE	404-741-3904				X		
Community Christian School	Stockbridge	Henry	1997	K-12	SACS	Accredited	2001 Indoleo Road	678-432-0191						
The Community School	Dacula	Dekalb	2005	7th-12th	GAC	Accredited	308 Clairmont Ave	404-295-0073, 404-308-8548						
Cornerstone Christian Academy	Rosston	Franklin	2011	K-12	GAC	Provisionally	157 Dawkins Road	706-245-0808						

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Cornerstone Preparatory Academy	Aconorth	Cobb	2004	K-10	GAC, SACS	Accredited	4310 Moon Station Lane	770-529-7077						
Cornerstone Schools Inc.	Cumming	Forsyth	2000	K-12	GAC	Accredited	4888 Browns Ridge Road	770-312-2207						
The Cottage School	Roswell	Cobb	1985	6th-12th	GAC, SACS, SACS	Accredited	700 Grimes Bridge Road	770-641-8688	X	X	X	X	X	
Covenant Christian Academy	Cumming	Forsyth	2002	K-12	GAC	Accredited	6905 Post Road	770-674-2990						
Covenant Christian Ministries Academy	Cumming	Cobb	1994	1st-12th	ACSI, SACS	Accredited	1700N. Fairground Street	770-919-0022						
Covenant Christian Academy	Cumming	Cobb	2006	K-12	GAC	Accredited	2172 Elm St NE	678-635-9025			X			
CrossPointe Christian Academy	McDonough	Henry	2008	K-12	ACSI	Accredited	175 Foster Drive	770-961-9300						
CrossPointe Christian Academy	Williamson	Pike	1994	K-12	GAC, Advanced Ed	Accredited	5224 Hollonville Road	770-412-6000						
Cumberland Academy of GA	Atlanta	Fulton	2007	4th-12th	GAC, SACS	Accredited	650 Mt. Vernon Highway, NE	404-835-9000	X	X	X			
Cumberland Christian Academy	Austell	Cobb	1989	K-12	ACSI, SACS	Accredited	2356 Gay Road	770-819-6443						
Curtis Baptist School	Augusta	Richmond	1964	K-12	SACS, GAC	Accredited	1376 Broad Street	706-826-6624						
Dawson Street Christian School	Troup	Cobb	1983	K-12	GAC	Accredited	1608 NORTH HWY 29	678-423-0158						
Declaro Adventist Junior Academy	Stone Mountain	DeKalb	1996	K-8	SACS	Accredited	2584 Young Road	770-808-2188						
Donnithon Christian High School	Marietta	Cobb	1997	6th-12th	GAC, ACSI, SACS	Accredited	4607 Burnt Hickory Rd	770-420-2153			X			
Dominion Classical Christian Academy	Lawrenceville	Gwinnett	2006	K-7	GAC, SACS	Provisionally								
Duluth Adventist Christian School	Duluth	Gwinnett	1967	K-8	GAC, GAPSEC	Accredited	1416 Braselton Highway	770-338-7945						
Eagles Landing Christian Academy	McDonough	Henry	1970	K-12	SACS	Accredited	2400 Highway 42 N	957-2927						
Edison Academy	Roswell	Fulton	1995	K-12	GAC, SACS	Accredited	1000 Old Roswell Lakes Parkway	770-645-2673	X	X	X			
Evangel Temple Christian Academy	Morrow	Clayton	2008	K-12	GAC	Accredited	2230 Rex Road	404-356-2331						
Evangel Christian Academy	Grovetown	Columbia	2002	6th-12th	GAC	Accredited	213 S. Old Beair Road	706-364-3365						
Faith Baptist Christian Academy	Ludowici	Long	1979	K-12	GAC	In Process	12 S McDonald Street	912-545-9136						
Faith Christian Academy of Griffin	Griffin	Spalding	2003	1st-12th	GAC	Accredited	221 Spalding Drive	770-727-7383						
Fayette Scholars Christian Academy	Fayetteville	Fayette	2008	K-12	GAC	Provisionally	157 Longview Road	770-461-3538						
Fleides Christian School	Forsyth	Gwinnett	2002	K-12	GAC	Accredited	1300 Weber Industrial Dr.	770-614-7138, 404-326-4603						
Flint River Academy	Woodbury	Meriwether	1967	K-12	SACS, SACS	Accredited	11550 E. Highway 85	706-533-2541						
Forest Park Street School	Forest Park	Clayton	2007	K-12	GAC, SACS	Accredited	1881 Phillips Drive	770-961-5421						
Foundations for the Future	Kennesaw	Cobb	2004	K-5	SACS	Accredited	1500 Stanley Rd. NW	770-429-4799						
The Friends School of Atlanta	Decatur	DeKalb	2005	K-8	SACS, SACS	Accredited	962 Cumbla Drive	404-373-8746	X		X			
Friendship Christian School	Suwanee	Cobb	2008	K-12	GAC	Accredited	3160 Old Atlanta Road	678-845-0418						
Fulfillment Academy	Phenixburg	Dooly	1970	K-12	GAC	Accredited	264 Pine Ave.	728-645-3383						
Furan Preparatory School	Aconorth	Cobb	2001	K-12	GAC	Accredited	5496 Highway 92	678-574-6488			X			
Gatwood School	Lawrenceville	Putnam	1970	K-12	GAC, SACS	Accredited	339 Phillips Drive	706-485-8331						
Gerard Preparatory School	Lawrenceville	Gwinnett	1989	K-12	GAC	Accredited	1288 Braselton Hwy	770-277-4722						
Grace Christian Academy	Hiram	Paulding	2000	K-13	GAC	Accredited	5790 Powder Springs Dallas Road	770-272-8955						
GracePoint School	Kennesaw	Cobb	2012	K-8	GAC	Accredited	2005 Silestboro Road	678-815-5344						
Greater Atlanta Adventist Academy	Atlanta	Fulton	2000	9th-12th	SACS	Accredited	401 Hamilton E. Holmes Drive	770-969-9872						
Green Pastures Christian Schools	Decatur	DeKalb	1982	K-9th	ACSI	Accredited	5455 Flat Shoals Parkway	770-987-8121						
Greenfield Hebrew Academy of Atlanta	Atlanta	Fulton	2005	K-8	SACS	Accredited	5200 Northland Drive NE	678-288-6350, 404-843-9900	X		X			
Greenforest McAlpin Christian Academy	Decatur	DeKalb	1989	K-12	GAC, ACSI	Accredited	3250 Rainbow Drive	404-486-6739, 404-486-6737						
Griffin Christian Academy	Griffin	Spalding	2002	6th-12th	GAC	Accredited	2000 West McIntosh Road	770-467-8198						
Hayden's Way	Alpharetta	Fulton	2010	K-12	GAC	Provisionally	1005 Alderman Drive, Suite 203	770-351-6304						
Heart of Hope Academy	Chamblee	Fulton	2002	K-8	GAC	Accredited	5130 Peachtree Industrial Boulevard	770-458-3251						
Herway Christian Academy	Douglasville	Douglas	1998	K-12	GAC	Accredited	6758 Spring Street	770-489-4392						
Heritage Academy	Augusta	Richmond	2001	K-5	GAC	Accredited	333 Greene Street	706-821-0034	X		X			
Heritage Christian Academy	Brinswick	Gwin	1984	K-12	GAC	Accredited	4265 Norwich Street	912-864-5491			X			
Heritage Christian School	Shirpsburg	Coweta	1965	K-12	GAC	Accredited	3613 Highway 34 East	770-252-1234			X			
The Heritage School	Newman	Coweta	1970	K-12	SACS	Accredited	2093 Highway 29 North	770-253-9898						
Hess Academy	Decatur	DeKalb	2012	K-6	GAC	Provisionally	611 Medlock Road	678-308-6380						
Hirsch Academy	Decatur	DeKalb	2005	K-8th	GAC	Accredited	705 S. Candler Street	404-378-9706						
Hofheide Academy	Woodstock	Gwinnett	2007	K-3	SACS	Accredited	5294 Old Highway 5	770-516-2292						
cent's Episcopal School (no longer accepting new)	Atlanta	Fulton	1959	K-12	SACS	Accredited	805 Mt. Vernon Hwy, NW	404-303-2150	X		X	X	X	
Holy Spirit Preparatory School	Atlanta	Fulton	1996	K-12	SACS, SACS	Accredited	4449 Northside Drive	678-904-2811						
Hope Springs Christian Learning Ctr.	Lawrenceville	Gwinnett	1996	2nd-8th	GAC	Accredited	1239 Braselton Hwy	678-442-8785						X
Horizon Christian Academy	Cumming	Forsyth	2000	K-12	ACSI	Accredited	2160 Freedom Parkway	678-947-3583						
The Howard School	Atlanta	Fulton	1950	K-12	SACS & SACS	Accredited	1192 Foster Street	404-377-7436	X	X	X	X	X	

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School Name	City	County	Year Established	Grades at School accepting GNSS Students	Accreditation Agency(s)	Accreditation Status	Physical Address	Phone	AAAS	GAPSEC	GSA	NAAS	MEPI	NLD
Inhotep Academy	Atlanta	Fulton	2010	K-5	GAC	Accredited	599 Tatum Street	404-586-9595						
In His Image Christian Academy	Cobb	Marietta	1998	K-12	GAC	Accredited	630 Kurt Drive	770-434-3340						
International Preparatory Institute	Atlanta	Fulton	1980	K-5	GAC	Accredited	1100 Cascade Road, SW	404-758-6691						
Jackson Wesley Academy	Riverside	Clayton	2008	1st-5th	GAC	Accredited	154 Valley Hill Road, Suite - D	404-488-4791						
Jacob's Ladder	Roswell	Fulton	1999	K-12	SACS	Accredited	407 Hartsdale Road	770-998-1017						
John Coble Elementary	Calhoun	Gordon	1960	K-8	SACS	Accredited	450 Academy Drive	706-529-4578						
John Hancock Academy	Sparks	Hancock	1968	K-12	GAC	Accredited	1100 Union Road	706-444-6476						
Joseph Sams School	Fayetteville	Fayette	1984	K-12	GAC	Accredited	280 Brandwine Boulevard	770-461-5894						
Kaleidoscope ABA, Inc.	Canton	Cherokee	2005	K-5	GAC	Provisionally Accredited	351 West Main Street	770-993-7008						
Kingdom Learning Academy	Augusta	Richmond	2011	6-12th	GAC	Accredited	4804 Technology Drive	706-691-4967						
King's Way Christian School	Tucker	DeKalb	1999	K-8	GAC	Accredited	5072 Lavista Road	404-667-6951, 404-624-0807						
Lafayette Christian School	Douglasville	Douglas	1973	3rd - 12th	GAC	Accredited	6456 The King's Way	770-949-0812						
Legacy Community Academy	Alpharetta	Troup	2004	K-12	GAC, SACS, ACS	Accredited	1904 Hamilton Road	706-884-6684			X			
Life Christian Academy	Atlanta	Fulton	2010	K-12	GAC	Provisionally Accredited	11940 Alpharetta Hwy, Suite 144	678-624-2234						
Light of the World Christian Academy of Atlanta	Atlanta	Fulton	1999	K-12	GAC	Accredited	1800 Jonesboro Road	404-287-3345						
The Light House	Fayetteville	Fulton	2004	5th-12th	GAC	Accredited	542 Moreland Ave	404-685-1199						
Lonheart School	Marietta	Cobb	2014	K-8	GAC	In Process	118 Peachtree Court	770-632-7100						
Lithia Christian Academy	Alpharetta	Fulton	2000	K-12	SACS, SACS	Accredited	2030 Roswell Road	404-538-9809			X			
The Little School	Clarksville	Douglas	1974	K-5	GAC	Accredited	2548 Vulcan Drive	770-941-5406						
Living Way Christian Academy	Adairville	Barrow	1996	1st-12th	GAC	Accredited	181 Jefferson Street c/o First Presbyterian	706-754-8894						
Loganville Christian Academy	Loganville	Walton	1998	K-12	SACS	Accredited	118 East George St.	770-877-3600						
Lyndon Academy	Woodstock	Cherokee	2005	K-12	SACS	Accredited	2525 Highway 81	770-554-9888						
Maranatha Christian Academy	Oakwood	Cherokee	1985	K-12	GAC	Accredited	485 Tonigh Road	770-926-0166						
Masada Day and Preparatory School	Snellville	Gwinnett	2012	K-12	GAC	Accredited	5195 Weaver Road	770-536-6334						
McGinnis Woods Country Day School	Alpharetta	Fulton	1999	K-8	GAC, SACS	Accredited	3215 Industrial Way	478-295-2900			X			
MDL School	Marietta	Cobb	2009	K-8	GAC	Accredited	1517 Johnson Ferry Road, Suite 100	770-971-4633						
Memorial Day School	Savannah	Chatham	1971	K-12	GAC	Accredited	4500 Habersham Street	912-352-4535			X			
Mill Springs Academy	Alpharetta	Fulton	1981	1st-12th	SACS & SACS	Accredited	13660 New Providence Road	770-360-1336			X	X		
Miller's Military Academy	Lithonia	DeKalb	1998	1st-12th	GAC	Accredited	1833 Stone Mountain Lithonia Road	770-484-8850						
Mohammed Schools of Atlanta	Atlanta	Fulton	1980	K-12	SACS	Accredited	735 Fayetteville Road	404-378-4219						
Montessori Academy at Sharon Springs	Cumming	Forsyth	2004	K-8	SACS	Accredited	2890 Old Atlanta Road	770-205-6277						
Montessori Children's House of North Forsyth	Forsyth	Forsyth	2010	K-5	GAC	Accredited	4640 Martin Road, Suite 100	404-862-5437						
Mount Carmel Christian School	Stone Mountain	DeKalb	1972	K-8	GAC	Accredited	6015 Old Stone Mountain Rd	770-279-8443						
Mount de Sales Academy	Macon	Bibb	1976	6th-12th	SACS	Accredited	851 Orange Street	478-751-3240			X	X		
Mount Paran Christian School	Kennesaw	Cobb	1976	K-12	SACS	Accredited	3275 Stanley Road	770-578-0182						
New Christian School (no longer accepting new s	Alpharetta	Fulton	1996	K-12	SACS	Accredited	9820 Nesbit Ferry Road	678-336-3439			X			
Mount Vernon Presbyterian School	Atlanta	Fulton	1972	K-12	GAC, SACS, SACS	Accredited	510 Mt Vernon Hwy, NE	404-362-3448			X	X		
Mountain Area Christian Academy	Morganton	Fannin	2000	K-12	GAC	Accredited	14050 Old Highway 76	706-574-6222						
New Beginning Christian School	Albany	Dougherty	1999	K-12	GAC	Accredited	965 South County Line Road	229-888-7994						
New Creation Christian Academy	McDonough	Henry	2000	6th-12th	GAC	Accredited	334 Lake Dow Road	770-898-9728						
New Life Academy	Fitzgerald	Ben Hill	2011	K-5	GAC	Provisionally Accredited	123 Sawyer Drive	229-423-9392						
New Life Christian Academy of Achievers	Dacula	DeKalb	2011	K-8	GAC	Provisionally Accredited	3592 Flat Shoals Road, Building 1	404-241-0659						
New Life Technical Academy	Hapeville	Fulton	2008	11th & 12th	GAC	Accredited	1003 Virginia Avenue, Suite 204	404-684-0111						
North Cobb Christian School	Kennesaw	Cobb	1983	K-12	GAC, SACS, ACS	Accredited	4500 Larview Drive, NW	770-975-0752						
Notre Dame Academy	Duluth	Gwinnett	2005	K-8	SACS	Accredited	4635 River Green Parkway	678-987-9885						
Oak Meadow Montessori School	Gwinnett	Lawrenceville	1993	K-3	SACS	Accredited	2145 Collins Hill Road	770-963-8303						
Omega Learning Center - Asworth Loc	Asworth	Cobb	2005	K-12	Advance Ed	Accredited	5330 Brookstone Drive	770-927-6781						
Omega Learning Center - Douglasville Loc	Douglasville	Cobb	2008	K-12	Advance Ed	Accredited	2987 Chapel Hill Road, Suite 101	770-942-0530						
Omega Learning Center - Indian Hills Loc	Madison	Fulton	2007	K-12	Advance Ed	Accredited	4724 Lower Roswell Road, Suite 200	770-769-8528						
Omega Learning Center - Johns Creek Loc	Johns Creek	Fulton	2010	K-12	Advance Ed	Accredited	3005 Old Alabama Road, Suite 170	770-751-0181						
Omega Learning Center - Suwannee Loc	Suwanee	Gwinnett	2013	K-12	Advance Ed	Accredited	3429 Lawrenceville Suwannee Road	770-932-8363						
Omega Learning - Marietta Loc	Marietta	Cobb	2008	K-12	Advance Ed	Accredited	2960 Shallowford Road	770-529-1717						
Omega Learning - Woodstock Loc	Woodstock	Cherokee	2007	K-12	Advance Ed	Accredited	1025 Rose Creek Drive	678-540-6606						
Our Lady of Mercy Catholic HS	Fayetteville	Fayette	2000	9th-12th	SACS	Accredited	861 Evander Holyfield Highway	770-461-2202			X			
Owens Christian Preparatory Academy	Morrow	Clayton	2007	5th-12th	ACS (grades 5-12)	Accredited	1654 Lake Harbin Road	678-884-5756			X			
Paedala School	Atlanta	Fulton	1971	K-12	SACS	Accredited	1509 Ponce de Leon Ave.	404-270-2312			X			
Peachtree Academy Private School	Conyers	Rockdale	2003	K-12	SACS	Accredited	1801 Ellington Road	770-860-8900						



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Authorized Participating Private Schools List  
2014 - 2015 School Year

School Name	City	County	Year Established	Grades at School	Accreditation Agency(s)	Status	Physical Address	Phone	AAAS	GAPEEC	GISA	NAAS	MEPI	NILD
People's Baptist Academy	McDonough	Henry	1995	K-12	GACS	Accredited	850 Mill Road	770-914-7388						
Perimeter Christian School	Duluth	Fulton	1983	K-8	GAC	Accredited	9500 Medlock Bridge Road	678-405-2300						
Phyl's Academy of Preparatory School	Jonesboro	Fulton	1988	K-5	Advance Ed	Accredited	2721 Highway 138 East	678-479-2500						
The Piedmont School of Atlanta	Atlanta	Fulton	2011	K-16	GAC	Accredited	1330 North Druid Hills Road	404-382-8200						
Porter Academy	Roswell	Fulton	2000	K-8	GAC	Accredited	200 Cox Road	770-594-1313			X			
Prince Avenue Christian School	Groceries	Gwinnett	1978	K-12	SACS	Accredited	2201 Ruth Jackson Road	678-753-3000						
Providence Christian Academy	Liberty	Gwinnett	1991	K-12	SACS	Accredited	4575 Lawrenceville Highway	770-593-3933	X					
Riverside Military Academy	Gainesville	Hall	1908	7th-12th	SACS	Accredited	2001 Riverside Drive	770-592-6551						
Robert Tombs Christian Academy	Lyons	Toombs	1970	K-12	GAC	Accredited	628 W. Ogletown Ave	912-526-8938						
Ronan Academy	East Point	Fulton	2000	K-5	GAC	Accredited	2148 Newnam Street	404-761-3388						
The SAE School	Savannah	Cobb	2013	K-8	GAC	Accredited	6688 Mableton Parkway	678-310-9136						
Sage School	Savannah	Gwinnett	2010	K-8th	GAC	Accredited	800 Satellite Blvd	678-318-3388						
Saint Andrews Montessori School	Macon	Bibb	1986	K-3	GAC	Accredited	501 Bass Road	478-474-4665					X	
Saint Andrew's School	Savannah	Chatham	1978	K-12	SACS/SAS	Accredited	601 Penn Valley Road	912-897-4941						
Saint Anne-Pacelli Catholic School	Columbus	Muscowee	1972	K-8	SACS	Accredited	2020 Kay Circle	706-561-8332						
Saint Catherine of Siena Catholic School	Kennesaw	Cobb	2002	K-8	SACS	Accredited	1618 Ben King Road, NW	770-419-8601						
Saint Francis Cabrini Catholic School	Savannah	Chatham	2005	K-8	SACS	Accredited	11500 Middleground Road	912-925-6249						
Saint Francis Day School	Roswell	Fulton	1976	K-12	SACS	Accredited	9375 Wilcox Road	770-641-8257	X					
Saint George's Episcopal School	Miner	Lamar	1996	K-8	SACS	Accredited	103 Birch Street	770-338-9432						
Saint John's Academy	Savannah	Chatham	2014	1st-12th	SACS	Accredited	52228 Hartsfield Street	912-401-0074						
Saint Joseph Catholic School	Marietta	Cobb	1953	K-12	SACS	Accredited	81 Lucy Street	770-428-3228	X					
Saint Joseph Catholic School	Macon	Bibb	1978	K-6	SACS	Accredited	908 High Street	478-742-0636						
Saint Paul Lutheran School	Peachtree City	Fayette	1993	K-8	GAC	Accredited	700 Ardmore Parkway	770-486-3545						
Saint Peter Claver Regional Catholic School	Dacula	DeKalb	2001	K-8	SACS	Accredited	2560 Wilson Road	404-241-3063	X					
Saint Simons Christian School	St. Simons Island	Glynn	1994	K-12	GAC, SACS, ACS	Accredited	1060 Coquina Circle	912-634-8177						
The Shenick School	Atlanta	Fulton	1959	K-6	GAC, SACS	Accredited	282 Mount Paran Road	404-252-2591	X					
Sherwood Christian Academy	Albany	Douderth	1995	K-12	ACS, SACS	Accredited	1418 Old Prentiss Road	229-888-2277						
Shiloh Christian Academy	Newborn	Isabel	2010	1st-12th	GAC	Accredited	9585 Highway 142	706-468-2606						
Shiloh Hills Christian School	Cobb	Cobb	1980	K-12	GACS	Accredited	280 Hawkins Store Road	770-926-7729						
Shoal Creek Adventist Schools	Kennesaw	Gwinnett	1978	K-8	SACS, CAS	Accredited	4957 Highway 34 East	770-251-1664						
Skipstone Academy	Griffin	Spalding	2007	K-12	GAC	Accredited	600 Baptist Camp Road	770-227-8966						
Sola Fide Lutheran School	Lawrenceville	DeKalb	1995	1st-8th	ACS	Accredited	1307 Webb Glen House Road	770-973-9666						
Solid Foundation	Stone Mountain	DeKalb	2003	K-8	GAC	Accredited	961 N Hairston Road, Suite 230 A	770-469-3211						
Solid Rock Academy	Riverdale	Clayton	1986	K-12	SACS	Accredited	106 Commerce Street	770-997-9744			X			
Sophia Academy	Atlanta	DeKalb	1999	K-8	GAC, SACS	Accredited	2880 Dresden Drive	404-303-8722	X		X			
South Atlanta Learning Center	East Point	DeKalb	2008	K-12	GAC	Accredited	3630 Jefferson Terrace	404-367-2881						
Southside Christian School	Wavcross	Ware	1981	K-12	GACS	Accredited	3439 Knight Avenue	912-285-5418						
Southwest Atlanta Christian Academy	Atlanta	Fulton	1986	K-12	GAC	Accredited	9911 Campbellton Road, SW	404-346-2080						
Sparks Christian Academy	Lithonia	DeKalb	1983	K-12	GAC	Accredited	5949 Fairington Road	770-808-0301						
Special Needs School of Gwinnett	Lawrenceville	Gwinnett	1987	K-12	GAC	Accredited	660 Davis Road	678-442-6262						
Stepping Stones Educational Therapy Ctr, Inc.	Griffin	Spalding	1990	K-10	GAC	Accredited	141 Futural Road	770-229-5511						
Strong Rock Christian School	Locust Grove	Henry	2007	K-12	SACS	Accredited	4200 Strong Rock Parkway	678-833-1200						
Strong Wall Academy	Lawrenceville	Gwinnett	2010	K-12	ACS	Accredited	320 Gracorn Highway	678-679-2070						
Summit Autism Center of Atlanta	Roswell	Fulton	2004	K-6	SACS	Accredited	700 Holcomb Woods Pkwy, Suite 440	770-552-1535						
The Swift School	Fulton	Fulton	1998	K-6	GAC	Accredited	300 Grimes Bridge Road	678-205-4988	X			X		
Tattnall Square Academy	Atlanta	Bibb	1969	K-12	SACS/SAS	Accredited	1111 Trojan Trail	478-477-6760						
Temina, Richard & Jean Katz High School for Girls	Atlanta	Fulton	1996	9th-12th	SACS	Accredited	1985 B Lavista Road	404-315-0507						
TLE Christian Academy	Kennesaw	Cobb	2003	1st-12th	GAC	Accredited	2765 S Main Street, 8	770-218-1190						
Torah Day School of Atlanta	Atlanta	DeKalb	1985	K-8	SACS	Accredited	1985 LaVista Road	404-982-0800	X					
Trinity Chapel Academy	Powder Springs	Cobb	1998	K-12	GAC	Accredited	4655 MacLain Road	678-831-1062						
Trinity Christian School of Sharpsburg	Sharpsburg	Coweta	1994	K-12	SACS	Accredited	8817 Highway 54 West	770-251-6670	X					
Trinity Prep School of Loganville	Loganville	Gwinnett	1998	K-9th	GAC	Accredited	2213 Commerce Drive	770-466-0057						
The Trinity School	Cartersville	Barrow	2002	K-5	SACS	Accredited	814 West Avenue	770-386-7779						
Unity Christian School	Rome	Floyd	1998	K-12	ACS, SACS	Accredited	2960 New Cathoon Hwy, NE	706-292-0778						
Veritas Classical Schools	Roswell	Fulton	1995	K-12	GAC	Accredited	800 Hembree Road	770-753-8941						
Victorious Kidz Christian Academy	Douglasville	Douglas	2006	K-3	GAC	Provisionally Accredited	6544 Malone Road	770-947-5489						
Victory World Christian School	Norcross	Gwinnett	2004	K-6	ACS	Accredited	5905 Brook Hollow Parkway	678-684-2930						
Wildcroft School of Atlanta	Dacula	DeKalb	1986	K-8	SACS/SAS	Accredited	827 N/K Road	404-377-1315	X			X		
Waverly Hall Christian Academy	Harris	Oconee	1997	4th-12th	GACS	Accredited	8365 Ga Hwy 208	706-582-2278						
Westminster Christian Academy	Waverly Hall	Oconee	1988	6th-12th	GAC	Accredited	1640 New High Shoals Road	706-769-3777						
Westminster Schools of Augusta	Augusta	Richmond	1972	K-12	SACS	Accredited	3067 Wheeler Road	706-731-7780	X			X		
Westridge Christian Academy	Kennesaw	Cobb	2008	6th-12th	GAC	Accredited	2105 Barrett Park Drive, Suite 107	678-290-8591						
Whitefield Academy	Mableton	Cobb	1996	K-12	SACS, SAS	Accredited	1 Whitefield Drive	678-305-3048	X			X		
Wilton Academy	Lithonia	DeKalb	2006	6th-12th	GAC	Accredited	3174 Miller Road	678-315-3536						



Georgia Special Needs Scholarship Program  
Authorized Participating Private Schools List  
2014 - 2015 School Year

School Name	City	County	Year Established	Grades at School accepting GSN Students	Accreditation Agency	Accreditation Status	Physical Address	Phone	AAAS	GAPSEC	GISA	NAS	MEPI	NLD
Wildwood Christian Academy	Marble Hill	Pickens	2003	9th-12th	SACS SAS	Accredited	695 Whitley Road South	770-893-3300			X			
Woodfield Academy, Inc.	Macon	Bibb	1997	3rd-12th	GAC	Accredited	4375 Howell Drive	478-477-9844			X			
Woodward Academy	College Park	Fulton	1900	K-12	SACS	Accredited	1662 Rugby Avenue	404-765-4001	X		X	X		
Yeshiva Atlanta High School	Atlanta	Fulton	1971	9th-12th	SACS	Accredited	3130 Raymond Drive	770-451-5299						

Web site	Internal
ABC Montessori School	ABC Montessori School
Achievers Learning Academy	Acheivers Learning Academy
Advance Academy	Advance Academy
Advance Learning Center	Advance Learning Center
Agape Jr. Academy	Agape Jr. Academy
Alexsander Academy	Alexsander Academy
Alice Blount Academy	Alice Blount Academy
Alpharetta International Academy	Alpharetta International Academy
Annoited Word Christian School International	Annoited Word Christian School International
	Ashtree Learning Center
Athens Christian School	Athens Christian School
Atlanta Country Day School	Atlanta Country Day School
Atlanta Girl's School	Atlanta Girl's School
Atlanta Speech School	Atlanta Speech School
Augusta Christian Schools	Augusta Christian Schools
Aurora Strategies Full Day Program	Aurora Strategies Full Day Program-
Ava White Academy	Ava White Academy
Barnes Academy	Barnes Academy
Bedford School	Bedford School
Ben Franklin Academy	Ben Franklin Academy
Berean Christian Junior Academy	Berean Christian Junior Academy
Berry College Elementary School	Berry College Elementary School
Bible Baptist School	Bible Baptist School
Bible Baptist Christian School	Bible Baptist Christian School
Blessed Sacrament School	Blessed Sacrament School
Blessed Trinity Catholic High School	Blessed Trinity Catholic High School
Braddy Preparatory Academy	Braddy Preparatory Academy
Brandon Hall	Brandon Hall
Braselton Christian Academy	Braselton Christian Academy
Bridgeway Christian Academy	Bridgeway Christian Academy
Brookwood Christian Language School	Brookwood Christian Language School
Brunswick Christian Academy	Brunswick Christian Academy
Byne Christian Academy	Byne Christian Academy
Byron Christian Academy	Byron Christian Academy
Calvary Christian School of Columbus	Calvary Christian School of Columbus
Camp Jewell House	Camp Jewell House
The Campus	Campus, The
The Campus@Columbus	Campus@Columbus
CAN Academy	CAN Academy
Carolyn Barron Montessori School	Carolyn Barron Montessori School
Center Academy	Center Academy
Central Fellowship Christian Academy	Central Fellowship Christian Academy
CH Terrell Academy	CH Terrell Academy
Chatham Academy at Royce	Chatham Academy at Royce
Cherokee Christian Schools	Cherokee Christian Schools
Christ Lutheran School	Christ Lutheran School
Christian Heritage School	Christian Heritage School
Chrysalis Experiential Academy	ChrySalis Experiential Academy
ClearWater Academy	ClearWater Academy
Closer Look Christian Academy	Closer Look Christian Academy
The Cloverleaf School	The Clover Leaf School
Community Christian School	Community Christian School
The Community School	Community School, The
Cornerstone Christian Academy	Cornerstone Christian Academy- Royston Loc
	Cornerstone Community Services Learning Academy- closing for 13-14
Cornerstone Leadership Academy	Cornerstone Leadership Academy
Cornerstone Preparatory Academy	Cornerstone Preparatory Academy
Cornerstone Schools Inc.	Cornerstone Schools Inc.
The Cottage School	Cottage School, The
Covenant Christian Academy	Covenant Christian Academy
Covenant Christian Ministries Academy	Covenant Christian Ministries Academy
Covington Academy	Covington Academy
Creekside Christian Academy	Creekside Christian Academy
Cumberland Academy of GA	Cumberland Academy of GA

Cumberland Christian Academy	Cumberland Christian Academy
Curtis Baptist School	Curtis Baptist School
Dawson Street Christian School	Dawson Street Christian School
Decatur Adventist Junior Academy	Decatur Adventist Junior Academy
Dominion Christian High School	Dominion Christian High School
Dominion Classical Christian Academy	Dominion Classical Christian Academy
Duluth Adventist Christian School	Duluth Adventist Christian School
Eagles Landing Christian Academy	Eagles Landing Christian Academy
Eaton Academy	Eaton Academy
Evangel Temple Christian Academy	Evangel Temple Christian Academy
Evans Christian Academy	Evans Christian Academy
Faith Baptist Christian Academy	Faith Baptist Christian Academy
Faith Christian Academy of Griffin	Faith Christian Academy of Griffin
Fayette Christian School	Fayette Christian School
Fideles Christian School	Fideles Christian School
Flint River Academy	Flint River Academy
Forest Park Street School	Forest Park Street School Academy
Foundation Christian Academy	Foundation Christian Academy
Foundations for the Future	Foundations for the Future
Friendship Christian School	The Friends School of Atlanta
The Friends School of Atlanta	Friendship Christian School
Fullington Academy	Fullington Academy
Furtah Preparatory School	Furtah Preparatory School
Gatewood Schools	Gatewood Schools
Gerard Preparatory School	Gerard Preparatory Academy
GracePoint School	GracePoint School
Greater Atlanta Adventist Academy	Greater Atlanta Adventist Academy
Green Pastures Christian Schools	Green Pastures Christian Schools
Greenfield Hebrew Academy of Atlanta	Greenfield Hebrew Academy of Atlanta
Greenforest McAlep Christian Academy	Greenforest McAlep Christian Academy
Griffin Christian High School	Griffin Christian High School
Hayden's Way	Hayden's Way
Heart of Hope Academy	Heart of Hope Academy
Heirway Christian Academy	Heirway Christian Academy
Heritage Academy	Heritage Academy
Heritage Christian Academy	Heritage Christian Academy
Heritage Christian School	Heritage Christian School
Hess Acadademy	Hess Academy
Hirsch Academy	Hirsch Academy
Holdheide Academy	Holdheide Academy
Holy Innocent's Episcopal School (no longer accepting new st	Holy Innocent's Episcopal School
Holy Spirit Preparatory School	Holy Spirit Preparatory School
	Hope Christian AcademyHope Christian Academy- closing 13-14
Hope Springs Christian Learning Ctr.	Hope Springs Christian Learning Center
Hopewell Christian Academy	Hopewell Christian Academy
Horizon Christian Academy	Horizon Christian Academy
	Horizons School
The Howard School	Howard School
Imhotep Academy	Imhotep Academy
In His Image Christian Academy	In His Image Christian Academy
Integrity Christian Academy	Integrity Christian Academy
International Preparatory Institute	International Preparatory Institute
Jackson Wesley Academy	Jackson Wesley Academy
Jacob's Ladder	Jacob's Ladder
John Coble Elementary	John Coble Elementary
John Hancock Academy	John Hancock Academy
Joseph Sams School	Joseph Sams School
Kaleidoscope ABA, Inc	Kaleidoscope ABA, Inc
King's Way Christian School	King's Way Christian School
Kingdom Academy	Kingdom Academy
Kingdom Learning Academy	Kingdom Learning Academy
Kingfisher Academy	Kingfisher Academy
Lafayette Christian School	Lafayette Christian School
LaGrange Academy	LaGrange Academy
Legacy Community Academy	Legacy Academy

Name changed to Academy at North Fulton was known as Let	Let's Learn Academy- name has changed to Academy at North Fulton
Life Christian Academy	Life Christian Academy
Light of the World Christian Academy of Atlanta	Light of the World Christian Academy of Atlanta
The Lighthouse	Lighthouse Christian Academy- Clarkesville
Lighthouse Christian Academy- Clarkesville	Lighthouse Christian Academy- Jonesboro
Lionheart School	Lighthouse Program, The
Lithia Christian Academy	Lionheart School
The Little School	Lithia Christian Academy
Living Way Christian Academy	Little School, The
Loganville Christian Academy	Living Way Christian Academy
Lyndon Academy	Loganville Christian
Maranatha Christian Academy	Lyndon Academy
Marcus Autism Center	Maranatha Christian Academy
Masada Day and Preparatory School	Marcus Autism Center
McGinnis Woods Country Day School	Masada Day and Preparatory School
MDE School	McGinnis Woods Country Day School
Memorial Day School	MDE School
Mill Springs Academy	Memorial Day School
Name changed to Miller's Military Academy- was known as M	Mill Springs Academy
Mohammed Schools of Atlanta	Miller's Preparatory Academy for Boys- name changed to Miller's Military Academy
Montessori Academy at Sharon Springs	Mohammed Schools of Atlanta
Montessori Children's House of North Forsyth	Montessori Academy at Sharon Springs
Mount Carmel Christian School	Montessori Children's House of North Forsyth
Mount de Sales Academy	Mount Carmel Christian School
Mount Paran Christian School	Mount de Sales Academy
Mount Pisgah Christian Academy	Mount Paran Christian School
Mount Vernon Presbyterian School	Mount Pisgah Christian School
Mountain Area Christian Academy	Mount Vernon Presbyterian School
New Beginning Christian School	Mountain Area Christian Academy
New Creation Christian Academy	New Beginning Christian School
New Life Technical Academy	New Creation Christian Academy
North Cobb Christian School	New Life Technical Academy
Oak Meadow Montessori School	North Cobb Christian School
Omega Learning Center- Acworth Loc	Oak Meadow Montessori School
Omega Learning Center- Douglasville Loc	Omega Learning Center- Acworth Loc
Omega Learning Center- Johns Creek Loc	Omega Learning Center- Douglasville Loc
Omega Learning- Marietta Loc	Omega Learning Center- Johns Creek loc
Omega Learning Center- Suwannee Loc	Omega Learning- Marietta Loc
The Orion School	Omega Learning- Suwanee Loc
Our Lady of Mercy Catholic HS	Orion School
Owens Christian Preparatory Academy	Our Lady of Mercy Catholic HS
Paideia School	Owens Christian Preparatory Academy
Peachtree Academy Private School	Paideia School
	Peachtree Academy Private School
People's Baptist Academy	People's Baptist Academy
Perimeter Christian School	Perimeter Christian School
Phyl's Academy of Preparatory School	Phyl's Academy of Preparatory School
Porter Academy	Porter Academy
Premier Academic Academy	Premier Academic Academy
Prince Avenue Christian School	Prince Avenue Christian School
Providence Christian Academy	Providence Christian Academy
Rising Stars Enrichment Center	Rising Stars Enrichment Center
Riverside Military Academy	Riverside Military Academy
Robert Toombs Christian Academy	Robert Toombs Christian Academy
Romar Academy	Romar Academy
Sage School	Sage School, The
Saint Andrews Montessori School	Saint Andrews Montessori School
Saint Andrew's School	Saint Andrew's School
Saint Anne-Pacelli Catholic School	Saint Anne-Pacelli Catholic School
Saint Catherine of Siena Catholic School	Saint Catherine of Siena Catholic School
Saint Francis Cabrini Catholic School	Saint Francis Day School
Saint Francis Day School	Saint Francis Cabrini Catholic School
Saint George's Episcopal School	Saint George's Episcopal School
Saint Joseph Catholic School	Saint Joseph's Catholic School- Marietta
Saint Joseph Catholic School	Saint Joseph's Catholic School- Macon

Saint Mary's Catholic School	Saint Mary's Catholic School
Saint Paul Academy for Boys	Saint Paul Academy for Boys
Saint Paul Lutheran School	Saint Paul Lutheran School
Saint Peter Claver Regional Catholic School	Saint Peter Claver Regional Catholic School
Saint Simons Christian School	Saint Simons Christian School
Saint Teresa's Catholic School	Saint Teresa's Catholic School
Schenck School	Schenck School
Sherwood Christian Academy	Sherwood Christian Academy
Shiloh Christian Academy	Shiloh Christian Academy
Shiloh Hills Christian School	Shiloh Hills Christian School
Shoal Creek Adventist Schools	Skipstone Academy
Skipstone Academy	Smyrna Academy of Excellence
The SAE School	Sola Fide Lutheran School
Sola Fide Lutheran School	Solid Foundation
Solid Foundation	Solid Rock Academy
Solid Rock Academy	Sophia Academy
Sophia Academy	Sound Start
Sound Start	South Atlanta Learning Academy
South Atlanta Learning Center	Southside Christian School
Southside Christian School	Southwest Atlanta Christian Academy
Southwest Atlanta Christian Academy	Sparks Christian Academy
Sparks Christian Academy	Special Needs School of Gwinnett
Special Needs School of Gwinnett	Stepping Stones Educational Therapy Ctr, Inc.
Stepping Stones Educational Therapy Ctr, Inc.	Strong Rock Christian School
Strong Rock Christian School	Strong Wall Academy
Strong Wall Academy	Summit Learning Center- name changed to Summit Autism Ctr of Atlanta
Name changed to Summit Autism Center of Atlanta was known as	Swift School
The Swift School	Tattnall Square Academy
Tattnall Square Academy	Temima, Richard & Jean Katz High School for Girls
Temima, Richard & Jean Katz High School for Girls	TLE Christian Academy
TLE Christian Academy	Torah Day School of Atlanta
Torah Day School of Atlanta	Trinity Chapel Academy
Trinity Chapel Academy	Trinity Christian School of Sharpsburg
Trinity Christian School of Sharpsburg	Trinity Prep School of Loganville
Trinity Prep School of Loganville	Trinity School
The Trinity School	Unity Christian School
Unity Christian School	Veritas Classical Schools
Veritas Classical Schools	Victorious Kidz Christian Academy
Victorious Kidz Christian Academy	Victory World Christian School
Victory World Christian School	Waldorf School of Atlanta
Waldorf School of Atlanta	Waverly Hall Christian Academy
Waverly Hall Christian Academy	Westminster Christian Academy
Westminster Christian Academy	Westminster Schools of Augusta
Westminster Schools of Augusta	Westridge Christian Academy
Westridge Christian Academy	Whitefield Academy
Whitefield Academy	Wildwood Christian Academy
Wildwood Christian Academy	Woodfield Academy, Inc.
Woodfield Academy, Inc.	Woodlee's Christian Academy
Woodlee's Christian Academy	Woodward Academy
Woodward Academy	Yeshiva Atlanta High School
Yeshiva Atlanta High School	Yeshiva Ohr Yisrael of Atlanta
Yeshiva Ohr Yisrael of Atlanta	

<b>Accreditation Agencies</b>	
<b>The Georgia Accrediting Commission</b>	<b>GAC</b>
<b>The Association of Christian Schools International</b>	<b>ACSI</b>
<b>The Southern Association of Colleges and Schools</b>	<b>SACS</b>
<b>The Southern Association of Independent Schools</b>	<b>SAIS</b>

<b>Memberships</b>	
<b>Atlanta Area Association of Independent Schools</b>	<b>AAAIS</b>
<b>Georgia Association of Private Schools for Exceptional Children</b>	<b>GAPSEC</b>
<b>Georgia Independent School Association</b>	<b>GISA</b>
<b>National Association of Independent Schools</b>	<b>NAIS</b>