



Red Flags in SB 446 Diminish Voucher Program Accountability

IDRA Testimony Against SB 446, Submitted by Mikayla Arciaga, M.A.Ed., to the Georgia Senate Finance Committee, February 11, 2026

To Chairman Hufstetler and Honorable Members of the Senate Finance Committee,

Good afternoon, Chairman and Members of the Committee. My name is Mikayla Arciaga, M.A.Ed. I am the IDRA Georgia Advocacy Director, an independent, non-partisan education research and policy organization. I am here to speak in opposition to Senate Bill 446.

Voucher programs, including the federal tax credit program in this bill, divert scarce public resources to private schools that are not held to the same standards of transparency, accountability or nondiscrimination laws. This weakens the public education systems which the majority of Georgian's rely on.

We are particularly concerned with the declaration in lines 24 through 26 and 134 through 139 that would automatically renew Georgia's participation in the federal voucher program, which has no national financial cap and limited state control.

Over the past decade, evaluations estimate that Georgia has directed more than \$1 billion to voucher programs, including the Qualified Education Expense Tax Credit. The proposed federal program operates on a much larger scale. Because there are no caps on the tax credit program, some research conservatively estimates that the federal voucher could cost between \$21 billion and \$51 billion, and some estimate as much as \$100 billion (Davis, C., 2025).

That is federal revenue that will no longer be available to support public programs, including programs which support Georgia families and vulnerable students. That is an extraordinary redirection of public resources to institutions without a meaningful cost containment mechanism.

If Georgia is going to make an annual election into a program of this fiscal magnitude, it should require meaningful public input, legislative review, and rigorous evaluation of fiscal impact and student outcomes before opting in each year. SB 446 instead institutionalizes participation and places the ongoing participation decision within an administrative process, minimizing public accountability.

