WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

House Bill 4588

FISCAL
NOTE

By Delegates Burkhammer, Crouse, Chiarelli, J.

Cannon, Willis, Holstein, Dittman, Worrell, and

Maynor

[Originating February 20, 2026 in the Committee on

Education; referred to the Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,

2   designated §18-31A-1, relating to requiring the State Treasurer to participate in the federal

3   tax credit scholarship program; and identifying qualified scholarship organizations.

Be it enacted by the Legislature of West Virginia:

ARTICLE 31A. THE FEDERAL TAX CREDIT SCHOLARSHIP PROGRAM.

§18-31A-1. Participation in the federal tax credit scholarship program.

1   (a) The State Treasurer shall:

2   (1) Participate in the federal tax credit established under section 70411 of Pub. Law No.

3 119-21 for individuals who make qualified contributions to scholarship granting organizations;

4   (2) Identify qualified scholarship granting organizations located in the state in accordance

5 with the requirements of this article;

6   (3) By the first day of January each year, submit to the Secretary of the Treasury of the

7 United States and publish on its website a list of all qualified scholarship granting organizations

8 that are located in the state;

9   (4) Certify its own authority to provide such list upon submission;

10   (5) Accept applications from scholarship granting organizations throughout the year for

11 inclusion on the list submitted pursuant to subsection (a)(3) of this section; and

12   (6) Establish rules solely for the purposes of administering the process and documentation

13 necessary for an entity to be listed as a qualified scholarship granting organization.

14   (b) This section shall take effect upon passage.

NOTE: The purpose of this bill is to require the State Treasurer to participate in the federal tax credit scholarship program; and to identify qualified scholarship organizations and schools.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.