

# **WEST VIRGINIA LEGISLATURE**

**2026 REGULAR SESSION**

**ENGROSSED**

**Committee Substitute**

**for**

**Committee Substitute**

**for**

**House Bill 4588**

By Delegates Burkhammer, Crouse, Chiarelli, J.

Cannon, Willis, Holstein, Dittman, Worrell, and

Maynor

[Originated in the Committee on Finance, February

25, 2026]



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 participation in certain federal tax credit scholarship  
3 program; requiring the Treasurer to participate in certain federal tax credit scholarship  
4 programs; requiring the Treasurer to identify certain scholarship granting organizations;  
5 and requiring the Treasurer to submit and publish lists of qualifying scholarship granting  
6 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 policies solely for the purposes of administering the process and  
13 documentation necessary for an entity to be listed as a qualified scholarship granting organization.

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