

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

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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.