

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Committee Substitute

for

Senate Bill 644

BY SENATORS RUCKER, WILLIS, AND ROSE

[Reported February 25, 2026, from the Select
Committee on School Choice]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §31-15D-1 and §31-15D-2, relating to requiring the Economic Development
3 Authority to participate in the federal tax credit scholarship program and identify qualified
4 scholarship organizations and schools; and providing an enacting date.

Be it enacted by the Legislature of West Virginia:

ARTICLE 15D. THE FEDERAL TAX CREDIT SCHOLARSHIP PROGRAM.

§31-15D-1. Participation in the federal tax credit scholarship program.

1 The Economic Development Authority 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 qualified scholarship-granting organizations that
8 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.

§31-15D-2. Enacting date.

1 This act shall take effect upon passage.