

WEST VIRGINIA LEGISLATURE

2026 REGULAR SESSION

Introduced

House Bill 4588

**FISCAL
NOTE**

By Delegates Burkhammer, Crouse, Chiarelli, J.

Cannon, Willis, Holstein, Dittman, Worrell, and

Maynor

[Introduced January 20, 2026; referred to the

Committee on Education then Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,
2 designated §18-31A-1, §18-31A-2, §18-31A-3, §18-31A-4, §18-31A-5, and §18-31A-6, all
3 relating to requiring the State Treasurer to participate in the federal tax credit scholarship
4 program; and identifying qualified scholarship organizations and schools.

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 December 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.

§18-31A-2. Qualified scholarship granting organization.

1 A qualified scholarship granting organization may award scholarships under §18-31A-1

2 of this code if it is a nonprofit organization with the primary purpose of providing scholarships for

3 students and meets the requirements of section 70411 of Pub. Law No. 119-21 and related

4 federal regulations.

§18-31A-3. Eligible school.

1 A school shall be eligible to serve scholarship recipients under this article if it satisfies
2 the requirements under §18-8-1 *et seq.* of this code, as incorporated by reference in 26 U.S.C. §
3 530(b)(3)(B).

§18-31A-4. Eligible student.

1 A student may be eligible to receive a scholarship from a qualified scholarship granting
2 organization if the student is eligible to enroll in a West Virginia public school and meet the
3 requirements under section 70411 of Pub. Law No. 119-21 and related federal regulations.

§18-31A-5. Allowable uses of scholarship funds.

4 All elementary and secondary education expenses allowed under 26 U.S.C. § 530(b)(3)(A)
5 and related federal regulations are permissible uses of scholarship funds awarded under this
6 article.

§18-31A-6. Effective date.

1 This act 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.