# WEST VIRGINIA LEGISLATURE

## 2026 REGULAR SESSION

## Introduced

# Senate Bill 644

By Senator Rucker

[Introduced January 28, 2026; referred

to the Select Committee on School Choice]

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

(a) The State Treasurer shall:

(1) Participate in the federal tax credit established under section 70411 of Pub. Law No. 119-21 for individuals who make qualified contributions to scholarship granting organizations;

(2) Identify qualified scholarship granting organizations located in the state in accordance with the requirements of this article;

(3) By the first day of December each year, submit to the Secretary of the Treasury of the United States and publish on its website a list of qualified scholarship granting organizations that are located in the state;

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

(5) Accept applications from scholarship granting organizations throughout the year for inclusion on the list submitted pursuant to subsection (a)(3) of this section; and

(6) Establish rules solely for the purposes of administering the process and documentation necessary for an entity to be listed as a qualified scholarship granting organization.

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

A qualified scholarship granting organization may award scholarships under §18-31A-1 of this code if it is a nonprofit organization with the primary purpose of providing scholarships for students and meets the requirements of section 70411 of Pub. Law No. 119-21 and related federal regulations.

### §18-31A-3. Eligible school.

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

**§18-31A-4. Eligible student.**

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

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

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

**§18-31A-6. Effective date.**

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.