



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB4099

Introduced 10/15/2025, by Rep. Tony M. McCombie - Dan Ugaste, Travis Weaver and Joe C. Sosnowski

#### SYNOPSIS AS INTRODUCED:

105 ILCS 5/2-3.208 new

Amends the School Code. Provides that the General Assembly voluntarily elects the State to: (1) participate in the federal tax credit established under the federal One Big Beautiful Bill Act for individuals who make qualified contributions to scholarship granting organizations; and (2) identify scholarship granting organizations located in this State. Authorizes and empowers the State Board of Education to certify and submit a list of qualifying scholarship granting organizations to the Secretary of the Treasury of the United States in accordance with the federal One Big Beautiful Bill Act and its associated regulations. Provides that by January 1, 2027 and by every January 1 thereafter, the State Board shall submit to the Secretary of the Treasury of the United States and publish on the State Board's Internet website a list of scholarship granting organizations that meet the requirements of the federal One Big Beautiful Bill Act and are located in this State. Allows the State Board to establish rules governing the process and documentation necessary for an entity to qualify to be included as a scholarship granting organization on the list.

LRB104 14781 LNS 27923 b

1 AN ACT concerning education.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 1. This Act may be referred to as the Educational  
5 Choice for Illinois Children Act.

6 Section 2. Findings. The General Assembly makes all of the  
7 following findings:

8 (1) Section 1 of Article X of the Illinois  
9 Constitution provides that "[a] fundamental goal of the  
10 People of the State is the educational development of all  
11 persons to the limits of their capacities.". However, the  
12 State has failed to meet this goal. According to the 2024  
13 National Assessment of Educational Progress (NAEP), 62% of  
14 4th graders in the State were below proficient in  
15 mathematics, and 68% of 8th graders in the State were  
16 below proficient in mathematics. In reading, 70% of 4th  
17 graders were below proficient, and 67% of 8th graders were  
18 below proficient.

19 (2) H.R. 1 of the 119th Congress, the One Big  
20 Beautiful Bill Act, was recently signed into law. It  
21 offers a federal tax credit of up to \$1,700 for  
22 individuals who donate to scholarship granting  
23 organizations, thereby increasing funding for these

1 organizations to help families pay for their children to  
2 attend the kindergarten through grade 12 school of their  
3 choice. The list of eligible educational expenses includes  
4 tuition, fees, tutoring, educational therapies,  
5 transportation, technology, and other expenses for  
6 children attending public schools, private schools, and  
7 home schools.

8 (3) Illinois experienced great success with its own  
9 tax credit program, the Invest in Kids Act, which was  
10 allowed to expire at the end of 2023. According to the  
11 Department of Revenue, over 40,940 scholarships were  
12 awarded during the time that the Invest in Kids Act was  
13 active. Failure to opt into the provisions of the One Big  
14 Beautiful Bill Act would place this State at a competitive  
15 disadvantage with surrounding states that are likely to  
16 opt into the school choice provisions of the One Big  
17 Beautiful Bill Act.

18 (4) The ability to choose where a child goes to school  
19 should not be a privilege reserved for the wealthy. Too  
20 many students are trapped in an educational learning  
21 environment that fails to meet their needs, and the  
22 financial burden of attending a different school is too  
23 often out of reach. Scholarships from scholarship granting  
24 organizations under the One Big Beautiful Bill Act can  
25 help alleviate this financial burden for families that  
26 could not otherwise afford private school and would result

1 in no additional cost to the State.

2 (5) It is the purpose of this Act to support school  
3 choice in this State by directing the State Board of  
4 Education to develop a list of scholarship granting  
5 organizations to which qualified contributions may be made  
6 under Section 25F of the Internal Revenue Code.

7 Section 5. The School Code is amended by adding Section  
8 2-3.208 as follows:

9 (105 ILCS 5/2-3.208 new)

10 Sec. 2-3.208. Federal-qualifying scholarships.

11 (a) Pursuant to Section 25F of the Internal Revenue Code,  
12 the General Assembly voluntarily elects the State to do each  
13 of the following:

14 (1) Participate in the federal tax credit established  
15 under Section 25F of the Internal Revenue Code for  
16 individuals who make qualified contributions to  
17 scholarship granting organizations.

18 (2) Identify scholarship granting organizations  
19 located in this State in accordance with this Section.

20 (b) The State Board of Education is authorized and  
21 empowered to certify and submit a list of qualifying  
22 scholarship granting organizations to the Secretary of the  
23 Treasury of the United States in accordance with Section 25F  
24 of the Internal Revenue Code and its associated regulations as

1 provided in this Section.

2 (c) By January 1, 2027 and by every January 1 thereafter,  
3 the State Board shall submit to the Secretary of the Treasury  
4 of the United States and publish on the State Board's Internet  
5 website a list of scholarship granting organizations that meet  
6 the requirements of Section 25F of the Internal Revenue Code  
7 and are located in this State. As part of the submission, the  
8 State Board shall certify its authority to submit the list on  
9 behalf of the State and comply with any other requirements of  
10 Section 25F of the Internal Revenue Code, its associated  
11 regulations, or other applicable guidance issued by the  
12 Secretary of the Treasury of the United States.

13 (d) The State Board may establish rules governing the  
14 process and documentation necessary for an entity to qualify  
15 to be included as a scholarship granting organization on the  
16 list.