



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4148

Introduced 10/15/2025, by Rep. Jed Davis

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. Provides that the State Board and the Department of Revenue may adopt only those rules necessary to implement the provisions in a manner consistent with federal law and may not impose additional criteria, restrictions, or limitations beyond those required under federal statute or regulation. Requires the State Board and the Department of Revenue to publish annual reports on the use and impact of the list of scholarship granting organizations.

LRB104 15730 LNS 28914 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) Participation in the federal tax credit shall come
3 at no cost to the State.

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

9 Section 5. The School Code is amended by adding Section
10 2-3.208 as follows:

11 (105 ILCS 5/2-3.208 new)

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

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

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

20 (2) Identify scholarship granting organizations
21 located in this State in accordance with this Section.

22 (b) The State Board of Education is authorized and
23 empowered to certify and submit a list of qualifying
24 scholarship granting organizations to the Secretary of the

1 Treasury of the United States in accordance with Section 25F
2 of the Internal Revenue Code and its associated regulations as
3 provided in this Section.

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

15 (d) The State Board and the Department of Revenue may
16 adopt only those rules necessary to implement this Section in
17 a manner consistent with federal law and may not impose
18 additional criteria, restrictions, or limitations beyond those
19 required under federal statute or regulation.

20 (e) The State Board and the Department of Revenue shall
21 publish annual reports on the use and impact of the list of
22 scholarship granting organizations developed under this
23 Section.