



104TH GENERAL ASSEMBLY

State of Illinois

2025 and 2026

HB4200

by Rep. Tony M. McCombie

SYNOPSIS AS INTRODUCED:

New Act

Creates the Educational Choice for Illinois Children Act. Contains legislative findings. Provides that the State Board of Education, in coordination with the Department of Revenue, shall establish and approve a list of scholarship granting organizations that meet the requirements of Section 70411 of the One Big Beautiful Bill Act to facilitate opting the State of Illinois into the school choice tax credit provisions of the One Big Beautiful Bill Act. Provides that the list shall be published on the State Board of Education's Internet website. Effective immediately.

LRB104 15764 HLH 29198 b

1 AN ACT concerning State government.

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

4 Section 1. Short title. This Act may be cited as the
5 Educational Choice for Illinois Children Act.

6 Section 5. Findings; purpose.

7 (a) The General Assembly finds that:

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) The recently enacted One Big Beautiful Bill Act
20 (Pub. L. 119-21) offers a federal tax credit of up to
21 \$1,700 per year for any individual who makes a qualified
22 contribution to a scholarship granting organization,
23 thereby increasing funding for these organizations to help

1 families pay for their children to attend the K-12 school
2 of their choice. The list of eligible educational expenses
3 includes tuition, fees, tutoring, educational therapies,
4 transportation, technology, and other expenses for
5 children attending public schools and private schools.

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

16 (4) The ability to choose where your child goes to
17 school should not be a privilege reserved for the wealthy.
18 Too many students are trapped in an educational learning
19 environment that fails to meet their needs, and the
20 financial burden of attending a different school is too
21 often out of reach. Scholarships from scholarship granting
22 organizations under the One Big Beautiful Bill Act can
23 help alleviate this financial burden for families that
24 could not otherwise afford private school and would result
25 in no additional cost to the State.

26 (b) It is the purpose of this Act to support school choice

1 in the State of Illinois by directing the Department of
2 Revenue and the State Board of Education to develop a list of
3 scholarship granting organizations to which qualified
4 contributions may be made under Section 70411 of the One Big
5 Beautiful Bill Act.

6 Section 10. List of scholarship granting organizations. By
7 January 1, 2026, the State Board of Education, in coordination
8 with the Department of Revenue, shall establish and approve a
9 list of scholarship granting organizations that meet the
10 requirements of Section 70411 of the One Big Beautiful Bill
11 Act to facilitate opting the State of Illinois into the school
12 choice tax credit provisions of the One Big Beautiful Bill
13 Act. The list of eligible scholarship granting organizations
14 shall be published on the State Board of Education's Internet
15 website to allow the public to easily identify organizations
16 in the State of Illinois that are eligible to accept donations
17 that qualify for the tax credit under the One Big Beautiful
18 Bill Act.

19 Section 99. Effective date. This Act takes effect upon
20 becoming law.