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119TH CONGRESS
2D SESSION

H. R. 10412

To amend the Internal Revenue Code of 1986 to eliminate the State opt-in requirement for the qualified elementary and secondary education scholarship credit.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 16, 2026

Mr. SMITH of Nebraska (for himself, Mr. OWENS, and Mr. WALBERG) introduced the following bill; which was referred to the Committee on Ways and Means

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A BILL

To amend the Internal Revenue Code of 1986 to eliminate the State opt-in requirement for the qualified elementary and secondary education scholarship credit.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. NO STATE OPT-IN REQUIREMENT FOR QUALIFIED ELEMENTARY AND SECONDARY EDUCATION SCHOLARSHIP CREDIT.

(a) IN GENERAL.—Section 25F(c)(5) of the Internal Revenue Code of 1986 is amended—

(1) in subparagraph (B), by inserting ''and'' after the comma at the end,

(2) in subparagraph (C), by striking ''and'' at the end, and

(3) by striking subparagraph (D).

(b) CONFORMING AMENDMENTS.—Section 25F of such Code is amended—

(1) in subsection (c)—

(A) by striking paragraph (1), and

(B) in paragraph (3), by striking ''listed pursuant to subsection (g)'' and inserting ''located'',

(2) by striking subsection (g), and

(3) in subsection (h)(1), by striking ''subsections (d) and (g)'' and inserting ''subsection (d)''.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in section 70411 of Public Law 119–21.

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