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119TH CONGRESS
2D SESSION

H. R. 10413

To amend the Internal Revenue Code of 1986 to increase the qualified elementary and secondary education scholarships credit limit for married taxpayers filing a joint return.

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 increase the qualified elementary and secondary education scholarships credit limit for married taxpayers filing a joint return.

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

SECTION 1. QUALIFIED ELEMENTARY AND SECONDARY EDUCATION SCHOLARSHIPS CREDIT LIMIT FOR MARRIED TAXPAYERS FILING JOINTLY.

(a) IN GENERAL.—Section 25F(b)(1) of the Internal Revenue Code of 1986 is amended by inserting ''(200 per-

cent such amount in the case of a joint return)'' before the period at the end.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

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