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119TH CONGRESS
2D SESSION

H. R. 10773

To amend the Internal Revenue Code of 1986 to prevent governmental interference in the operation of private and religious schools.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 9, 2026

Mr. CRANK 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 prevent governmental interference in the operation of private and religious schools.

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

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Religious Education Liberty Assurance Act of 2026'' or ''RELA Act of 2026''.

SEC. 2. ORGANIZATIONAL AND PARENTAL AUTONOMY.

Section 25F of the Internal Revenue Code of 1986 is amended by redesignating subsection (h) as subsection (i) and by inserting after subsection (g) the following new subsection:

"(h) PROHIBITION OF CONTROL OVER SCHOLARSHIP ORGANIZATIONS.—

"(1) IN GENERAL.—

"(A) TREATMENT.—A scholarship granting organization shall not, by virtue of participation under this section, be regarded as acting on behalf of any governmental entity.

"(B) NO GOVERNMENTAL CONTROL.—Nothing in this section shall be construed to permit, allow, encourage, or authorize any Federal, State, or local government entity, or officer or employee thereof, to mandate, direct, or control any aspect of any scholarship granting organization.

"(C) MAXIMUM FREEDOM.—To the extent permissible by law this section shall be construed to allow scholarship granting organizations maximum freedom to provide for the needs of the participants without governmental control.

"(2) PROHIBITION OF CONTROL OVER NONPUBLIC SCHOOLS.—

"(A) NO GOVERNMENTAL CONTROL.—Nothing in this section shall be construed to permit, allow, encourage, or authorize any Fed-

eral, State, or local government entity, or officer or employee thereof, to mandate, direct, or control any aspect of any private or religious elementary or secondary education institution.

"(B) NO EXCLUSION OF PRIVATE OR RELIGIOUS SCHOOLS.—No Federal, State, or local government entity, or officer or employee thereof, shall impose or permit the imposition of any conditions or requirements that would exclude or operate to exclude educational expenses at private or religious elementary and secondary education institutions from being considered qualified elementary or secondary education expenses for purposes of this section.

"(C) NO EXCLUSION OF QUALIFIED EXPENSES DUE TO INSTITUTION'S RELIGIOUS CHARACTER OR AFFILIATION.—No Federal, State, or local government entity, or officer or employee thereof, shall exclude, discriminate against, or otherwise disadvantage any elementary or secondary education institution with respect to qualified elementary or secondary education expenses at that institution based in whole or in part on the institution's religious

character or affiliation, including religiously based or mission-based policies or practices.

''(3) PARENTAL RIGHTS TO USE SCHOLARSHIPS.—No Federal, State, or local government entity, or officer or employee thereof, shall disfavor or discourage the use of scholarships granted by participating scholarship granting organizations for qualified elementary or secondary education expenses at private or nonprofit elementary and secondary education institutions, including faith-based schools.''.

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