

119TH CONGRESS
2D SESSION

S. _____

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 SENATE OF THE UNITED STATES

Mr. CASSIDY introduced the following bill; which was read twice and referred to the Committee on _____

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.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. NO STATE OPT-IN REQUIREMENT FOR QUALI-**
4 **FIED ELEMENTARY AND SECONDARY EDU-**
5 **CATION SCHOLARSHIP CREDIT.**

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

8 (1) in subparagraph (B), by inserting “and” at
9 the end,

2

1 (2) in subparagraph (C), by striking “, and”
2 and inserting a period, and
3 (3) by striking subparagraph (D).

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

6 (1) in subsection (c)—

7 (A) by striking paragraph (1), and

8 (B) in paragraph (3), by striking “listed
9 pursuant to subsection (g)” and inserting “lo-
10 cated”,

11 (2) by striking subsection (g), and

12 (3) in subsection (h)(1), by striking “sub-
13 sections (d) and (g)” and inserting “subsection (d)”.

14 (c) EFFECTIVE DATE.—The amendments made by
15 this section shall take effect as if included in section
16 70411 of Public Law 119–21.