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(Original Signature of Member)

119TH CONGRESS
1ST SESSION

H. R. _____

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

Mr. SMITH of Nebraska introduced the following bill; which was 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—

1 (1) in subparagraph (B), by inserting “and”
2 after the comma at the end,

3 (2) in subparagraph (C), by striking “and” at
4 the end, and

5 (3) by striking subparagraph (D).

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

8 (1) in subsection (c)—

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

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

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

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

16 (c) EFFECTIVE DATE.—The amendments made by
17 this section shall take effect as if included in section
18 70411 of Public Law 119–21.