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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

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

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

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. QUALIFIED ELEMENTARY AND SECONDARY**
4 **EDUCATION SCHOLARSHIPS CREDIT LIMIT**
5 **FOR MARRIED TAXPAYERS FILING JOINTLY.**

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

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

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