

HR 895

Educational Opportunities Act

Congress: 115 (2017–2019, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Feb 6, 2017

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and the Workforce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned. (Feb 6, 2017)

Official Text: <https://www.congress.gov/bill/115th-congress/house-bill/895>

Sponsor

Name: Rep. Rokita, Todd [R-IN-4]

Party: Republican • **State:** IN • **Chamber:** House

Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Franks, Trent [R-AZ-8]	R · AZ		Feb 6, 2017
Rep. Messer, Luke [R-IN-6]	R · IN		Feb 6, 2017
Rep. DeSantis, Ron [R-FL-6]	R · FL		Mar 2, 2017
Rep. Biggs, Andy [R-AZ-5]	R · AZ		Jun 20, 2017
Rep. Harris, Andy [R-MD-1]	R · MD		Sep 12, 2017

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Feb 6, 2017
Ways and Means Committee	House	Referred To	Feb 6, 2017

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
115 S 148	Related bill	Jan 17, 2017: Read twice and referred to the Committee on Finance.

Educational Opportunities Act

This bill amends the Internal Revenue Code to allow individual taxpayers a tax credit for charitable contributions to a scholarship granting organization. The bill allows a maximum credit amount of \$4,500 (\$2,250 for a married individual filing a separate return). A "scholarship granting organization" is a tax-exempt entity whose exclusive purpose is to provide scholarships for the tuition and other education expenses of elementary and secondary school students from low income households (i.e., household income not exceeding 250% of federal poverty guidelines).

The bill allows corporate taxpayers a tax credit, up to \$100,000, for contributions to a scholarship granting organization.

It also imposes a penalty on scholarship granting organizations that fail to distribute at least 90% of their total receipts for elementary and secondary school expenses in a taxable year.

Actions Timeline

- **Feb 6, 2017:** Introduced in House
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