

HR 817

To amend the Internal Revenue Code of 1986 to allow a credit against tax for charitable donations to nonprofit organizations providing education scholarships to qualified elementary and secondary students.

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Jan 28, 2025

Current Status: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and Workf

Latest Action: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and 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. (Jan 28, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/817>

Sponsor

Name: Rep. Smith, Adrian [R-NE-3]

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

Cosponsors (27 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Allen, Rick W. [R-GA-12]	R · GA		Jan 28, 2025
Rep. Carey, Mike [R-OH-15]	R · OH		Jan 28, 2025
Rep. Ciscomani, Juan [R-AZ-6]	R · AZ		Jan 28, 2025
Rep. Crenshaw, Dan [R-TX-2]	R · TX		Jan 28, 2025
Rep. Donalds, Byron [R-FL-19]	R · FL		Jan 28, 2025
Rep. Dunn, Neal P. [R-FL-2]	R · FL		Jan 28, 2025
Rep. Feenstra, Randy [R-IA-4]	R · IA		Jan 28, 2025
Rep. Fong, Vince [R-CA-20]	R · CA		Jan 28, 2025
Rep. Franklin, Scott [R-FL-18]	R · FL		Jan 28, 2025
Rep. Hern, Kevin [R-OK-1]	R · OK		Jan 28, 2025
Rep. Hudson, Richard [R-NC-9]	R · NC		Jan 28, 2025
Rep. Kelly, Mike [R-PA-16]	R · PA		Jan 28, 2025
Rep. LaHood, Darin [R-IL-16]	R · IL		Jan 28, 2025
Rep. Lawler, Michael [R-NY-17]	R · NY		Jan 28, 2025
Rep. Letlow, Julia [R-LA-5]	R · LA		Jan 28, 2025
Rep. Malliotakis, Nicole [R-NY-11]	R · NY		Jan 28, 2025
Rep. Miller-Meeks, Mariannette [R-IA-1]	R · IA		Jan 28, 2025
Rep. Moolenaar, John R. [R-MI-2]	R · MI		Jan 28, 2025
Rep. Moore, Blake D. [R-UT-1]	R · UT		Jan 28, 2025
Rep. Owens, Burgess [R-UT-4]	R · UT		Jan 28, 2025
Rep. Rose, John W. [R-TN-6]	R · TN		Jan 28, 2025
Rep. Salazar, Maria Elvira [R-FL-27]	R · FL		Jan 28, 2025
Rep. Tenney, Claudia [R-NY-24]	R · NY		Jan 28, 2025
Rep. Walberg, Tim [R-MI-5]	R · MI		Jan 28, 2025
Rep. Weber, Randy K. Sr. [R-TX-14]	R · TX		Jan 28, 2025
Rep. Wilson, Joe [R-SC-2]	R · SC		Jan 28, 2025
Rep. Yakym, Rudy [R-IN-2]	R · IN		Jan 28, 2025

Committee Activity

Committee	Chamber	Activity	Date
Education and Workforce Committee	House	Referred To	Jan 28, 2025
Ways and Means Committee	House	Referred To	Jan 28, 2025

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
119 HR 833	Related bill	Jan 31, 2025: Referred to the Committee on Ways and Means, and in addition to the Committee on Education and 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.
119 S 292	Related bill	Jan 29, 2025: Read twice and referred to the Committee on Finance.

Summary (as of Jan 28, 2025)

Educational Choice for Children Act of 2025

This bill establishes a nonrefundable tax credit for contributions (cash or stock) made by an individual to a tax-exempt organization that provides scholarships for qualified elementary and secondary school expenses to eligible students (scholarship granting organization), subject to limitations.

Under the bill, the tax credit is limited to the greater of \$5,000 or 10% of adjusted gross income.

Further, the bill establishes a \$5 billion annual volume cap (for 2025-2028) for the tax credit (which may be increased under certain circumstances). The volume cap is allocated by the Department of the Treasury for the tax credit on a first-come, first-serve basis (based on the contribution date). However, under the bill, 10% of the volume cap must be divided evenly among states for allocation to individuals residing in those states.

The bill allows any portion of the tax credit that exceeds the individual's tax liability (less certain other tax credits) to be carried forward for up to five tax years.

The bill also

- establishes specific requirements for a scholarship granting organization,
- requires a scholarship granting organization to distribute all contributions within a specific timeframe (exceptions apply), and
- excludes from gross income scholarships received by an individual from a scholarship granting organization.

Finally, the bill prohibits federal, state, and local government entities, officers, and employees from imposing requirements that prevent the use of scholarship funds for private or religious elementary or secondary education expenses or discouraging the use of scholarship funds at such education institutions.

Jan 28, 2025: Introduced in House

- **Jan 28, 2025:** Referred to the Committee on Ways and Means, and in addition to the Committee on Education and 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.