



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB1729

Introduced 1/28/2025, by Rep. Michael J. Coffey, Jr.

#### SYNOPSIS AS INTRODUCED:

New Act  
35 ILCS 5/246 new

Creates the Reinvest in Future Technical Careers Act. Provides that the Department of Revenue shall award income tax credits to taxpayers who make authorized contributions to scholarship granting organizations for the purpose of awarding scholarships to eligible students who attend technical academies. Sets forth limitations with respect to the aggregate amount of credits awarded by the Department of Revenue under the program in a calendar year and the amount of credits awarded to an individual taxpayer. Amends the Illinois Income Tax Act to make conforming changes.

LRB104 08501 HLH 18553 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**  
3 **represented in the General Assembly:**

4 Section 1. Short title. This Act may be cited as the  
5 Reinvest in Future Technical Careers Act.

6 Section 5. Definitions. As used in this Act:

7 "Authorized contribution" means the contribution amount  
8 that is listed on the contribution authorization certificate  
9 issued to the taxpayer.

10 "Board" means the State Board of Education.

11 "Contribution" means a donation made by the taxpayer  
12 during the taxable year for providing scholarships as provided  
13 in this Act.

14 "Custodian" means an Illinois resident who is a parent or  
15 legal guardian of an eligible student or students.

16 "Department" means the Department of Revenue.

17 "Eligible student" means a child who:

18 (1) is a member of a household whose federal adjusted  
19 gross income the year before he or she initially receives  
20 a scholarship under this program, as determined by the  
21 Department, does not exceed 300% of the federal poverty  
22 level and, once the child receives a scholarship, does not  
23 exceed 400% of the federal poverty level;

1           (2) is eligible to attend a public elementary school  
2           or high school in Illinois in the semester immediately  
3           preceding the semester for which he or she first receives  
4           a scholarship or is starting school in Illinois for the  
5           first time when he or she first receives a scholarship;  
6           and

7           (3) resides in Illinois while receiving a scholarship.

8           "Family member" means a parent, child, or sibling, whether  
9           by whole blood, half blood, or adoption; spouse; or stepchild.

10          "Focus district" means a school district that has a school  
11          that either (i) has one or more subgroups in which the average  
12          student performance is at or below the State average for the  
13          lowest 10% of student performance in that subgroup or (ii) has  
14          an average graduation rate of less than 60% and is not  
15          identified for priority.

16          "Jointly administered CTE program" means a program or set  
17          of programs within a non-public school located in Illinois, as  
18          determined by the State Board of Education pursuant to Section  
19          10 of this Act.

20          "Necessary costs and fees" means the customary charge for  
21          instruction and use of facilities in general and the  
22          additional fixed fees charged for specified purposes that are  
23          required generally of non-scholarship recipients for each  
24          academic period for which the scholarship applicant actually  
25          enrolls, including costs associated with student assessments,  
26          but not including fees payable only once and other contingent

1 deposits that are refundable in whole or in part. The Board may  
2 prescribe, by rules consistent with this Act, detailed  
3 provisions concerning the computation of necessary costs and  
4 fees.

5 "Scholarship granting organization" means an entity that:

6 (1) is exempt from taxation under Section 501(c)(3) of  
7 the Internal Revenue Code;

8 (2) uses at least 95% of the qualified contributions  
9 received during a taxable year for scholarships;

10 (3) provides scholarships to students according to the  
11 guidelines of this Act;

12 (4) deposits and holds qualified contributions and any  
13 income derived from qualified contributions in an account  
14 that is separate from the organization's operating fund or  
15 other funds until those qualified contributions or income  
16 are withdrawn for use; and

17 (5) is approved to issue certificates of receipt.

18 "Technical academy" means a non-public school located in  
19 Illinois that (i) registers with the Board pursuant to Section  
20 2-3.250 of the School Code and (ii) operates or will operate a  
21 jointly administered CTE program as the primary focus of the  
22 school. To maintain its status as a technical academy, the  
23 non-public school must obtain recognition from the Board  
24 pursuant to Section 2-3.250 of the School Code within 2  
25 calendar years of its registration with the Board.

26 "Qualified contribution" means the authorized contribution

1 made by a taxpayer to a scholarship granting organization for  
2 which the taxpayer has received a certificate of receipt from  
3 the organization.

4 "Scholarship" means an educational scholarship awarded to  
5 an eligible student to attend a technical academy of the  
6 student's custodian's choice in an amount not exceeding the  
7 necessary costs and fees to attend that technical academy.

8 "Taxpayer" means an individual, corporation, partnership,  
9 trust, or other entity subject to the Illinois income tax. For  
10 the purposes of this Act, 2 individuals filing a joint  
11 Illinois income tax return shall be considered one taxpayer.

12 Section 10. Determination of jointly administered CTE  
13 programs.

14 (a) Upon its own motion, or upon petition from a technical  
15 academy, the State Board of Education shall determine whether  
16 a program or set of programs offered or proposed by a technical  
17 academy provides coursework and training in career and  
18 technical education pathways aligned to industry-recognized  
19 certifications and credentials. The State Board of Education  
20 shall make that determination based upon whether the  
21 industry-recognized certifications or credentials that are the  
22 focus of a technical academy's coursework and training program  
23 or set of programs (i) are associated with an occupation  
24 determined to fall under the LEADING or EMERGING priority  
25 sectors as determined through Illinois' Workforce Innovation

1 and Opportunity Act Unified State Plan and (ii) provide wages  
2 that are at least 70% of the average annual wage in the State,  
3 as determined by the United States Bureau of Labor Statistics.

4 (b) The State Board of Education shall publish a list of  
5 approved jointly administered CTE programs on its website and  
6 otherwise make that list available to the public. A technical  
7 academy may petition the State Board of Education to obtain a  
8 determination that a proposed program or set of programs that  
9 it seeks to offer qualifies as a jointly administered CTE  
10 program under subsection (a) of this Section. A petitioner  
11 shall file one original petition in the form provided by the  
12 State Board of Education and in the manner specified by the  
13 State Board of Education. The petitioner may withdraw his or  
14 her petition by submitting a written statement to the State  
15 Board of Education indicating withdrawal. The State Board of  
16 Education shall approve or deny a petition within 180 days of  
17 its submission and, upon approval, shall proceed to add the  
18 program or set of programs to the list of approved jointly  
19 administered CTE programs. The approval or denial of any  
20 petition is a final decision of the Board, subject to judicial  
21 review under the Administrative Review Law. Jurisdiction and  
22 venue are vested in the circuit court.

23 (c) The State Board of Education shall evaluate the  
24 approved jointly administered CTE programs under this Section  
25 once every 5 years. At this time, the State Board of Education  
26 shall determine whether these programs continue to meet the

1 requirements set forth in subsection (a) of this Section.

2 Section 15. Credit awards.

3 (a) For taxable years beginning on or after January 1,  
4 2026 and ending before January 1, 2037, the Department shall  
5 award credits against the tax imposed under subsections (a)  
6 and (b) of Section 201 of the Illinois Income Tax Act to  
7 taxpayers who make qualified contributions. For contributions  
8 made under this Act, the credit shall be equal to 75% of the  
9 total amount of qualified contributions made by the taxpayer  
10 during a taxable year.

11 (b) The aggregate amount of all credits the Department may  
12 award under this Act in any calendar year may not exceed  
13 \$25,000,000.

14 (c) Contributions made by corporations (including  
15 Subchapter S corporations), partnerships, and trusts under  
16 this Act may not be directed to a particular subset of schools,  
17 a particular school, a particular group of students, or a  
18 particular student. Contributions made by individuals under  
19 this Act may be directed to a particular subset of schools or a  
20 particular school but may not be directed to a particular  
21 group of students or a particular student.

22 (d) No credit shall be taken under this Act for any  
23 qualified contribution for which the taxpayer claims a federal  
24 income tax deduction.

1 Section 20. Approval to issue certificates of receipt.

2 (a) A scholarship granting organization shall submit an  
3 application for approval to issue certificates of receipt in  
4 the form and manner prescribed by the Department, provided  
5 that each application shall include:

6 (1) documentary evidence that the scholarship granting  
7 organization has been granted an exemption from taxation  
8 under Section 501(c)(3) of the Internal Revenue Code;

9 (2) certification that all qualified contributions and  
10 any income derived from qualified contributions are  
11 deposited and held in an account that is separate from the  
12 scholarship granting organization's operating or other  
13 funds until such qualified contributions or income are  
14 withdrawn for use;

15 (3) certification that the scholarship granting  
16 organization will use at least 95% of its annual revenue  
17 from qualified contributions for scholarships;

18 (4) certification that the scholarship granting  
19 organization will provide scholarships to eligible  
20 students;

21 (5) a list of the names and addresses of all members of  
22 the governing board of the scholarship granting  
23 organization; and

24 (6) a copy of the most recent financial audit of the  
25 scholarship granting organization's accounts and records  
26 conducted by an independent certified public accountant in

1           accordance with auditing standards generally accepted in  
2           the United States, government auditing standards, and  
3           rules adopted by the Department.

4           (b) A scholarship granting organization whose owner or  
5           operator in the last 7 years has filed for personal bankruptcy  
6           or corporate bankruptcy in a corporation of which he or she  
7           owned more than 20% shall not be eligible to provide  
8           scholarships.

9           (c) A scholarship granting organization must not have an  
10          owner or operator who owns or operates a technical academy or  
11          has a family member who is a paid staff or board member of a  
12          participating technical academy.

13          (d) A scholarship granting organization shall comply with  
14          the anti-discrimination provisions of 42 U.S.C. 2000d.

15          (e) The Department shall review and either approve or deny  
16          each application to issue certificates of receipt pursuant to  
17          this Act. Approval or denial of an application shall be made on  
18          a periodic basis. Applicants shall be notified of the  
19          Department's determination within 30 business days after the  
20          application is received.

21          (f) No scholarship granting organization shall issue any  
22          certificates of receipt without first being approved to issue  
23          certificates of receipt.

24                 Section 25. Annual review.

25           (a) Each scholarship granting organization that receives

1 approval to issue certificates of receipt shall file an  
2 application for recertification on an annual basis. The  
3 application for recertification shall be in the form and  
4 manner prescribed by the Department and shall include:

5 (1) certification from the Director or Chief Executive  
6 Officer of the organization that the organization has  
7 complied with and continues to comply with the  
8 requirements of this Act, including evidence of that  
9 compliance; and

10 (2) a copy of the organization's current financial  
11 statements.

12 (b) The Department may revoke the approval of a  
13 scholarship granting organization to issue certificates of  
14 receipt upon a finding that the organization has violated this  
15 Act or any rules adopted under this Act. These violations  
16 shall include, but need not be limited to, any of the  
17 following:

18 (1) failure to meet the requirements of this Act;

19 (2) failure to maintain full and adequate records with  
20 respect to the receipt of qualified contributions;

21 (3) failure to supply those records to the Department;

22 or

23 (4) failure to provide notice to the Department of the  
24 issuance of certificates of receipt as required under this  
25 Act.

26 (c) Within 5 days after the Department makes a

1 determination to revoke the approval of a scholarship granting  
2 organization to issue certificates of receipt, the Department  
3 shall provide the scholarship granting organization with  
4 notice of the determination as well as information regarding  
5 the process by which the organization may request a hearing to  
6 appeal the determination.

7 Section 30. Contribution authorization certificates.

8 (a) A taxpayer shall not be allowed a credit pursuant to  
9 this Act for any contribution to a scholarship granting  
10 organization that was made prior to the Department's issuance  
11 of a contribution authorization certificate for that  
12 contribution to the taxpayer.

13 (b) Prior to making a contribution to a scholarship  
14 granting organization, the taxpayer shall apply to the  
15 Department for a contribution authorization certificate.

16 (c) A taxpayer who makes more than one contribution to a  
17 scholarship granting organization must make a separate  
18 application for each such contribution authorization  
19 certificate. The application shall be in the form and manner  
20 prescribed by the Department, provided that the application  
21 shall include:

22 (1) the taxpayer's name and address;

23 (2) the amount the taxpayer will contribute; and

24 (3) any other information the Department deems  
25 necessary.

1           (d) The Department may allow taxpayers to make multiple  
2 applications on the same form, provided that each application  
3 shall be treated as a separate application.

4           (e) The Department shall issue credit authorization  
5 certificates on a first-come, first-served basis based upon  
6 the date that the Department received the taxpayer's  
7 application for the certificate.

8           (f) A taxpayer's aggregate authorized contribution amount  
9 as listed on one or more authorized contribution certificates  
10 issued to the taxpayer shall not exceed the aggregate of the  
11 amounts listed on the taxpayer's applications submitted in  
12 accordance with this Section.

13           (g) Each contribution authorization certificate shall  
14 state:

15                 (1) the date on which the certificate was issued;

16                 (2) the date by which the authorized contributions  
17 listed in the certificate must be made, which shall be 60  
18 days from the date of the issuance of a credit  
19 authorization certificate;

20                 (3) the total amount of authorized contributions; and

21                 (4) any other information the Department deems  
22 necessary.

23           (h) Credit authorization certificates shall be mailed to  
24 the appropriate taxpayers within 3 business days after their  
25 issuance.

26           (i) A taxpayer may rescind all or part of an authorized

1 contribution approved under this Act by providing written  
2 notice to the Department. Amounts rescinded shall no longer be  
3 deducted from the cap prescribed in Section 15 of this Act.

4 (j) The Department shall maintain on its website a running  
5 total of the amount of credits for which taxpayers may make  
6 applications for contribution authorization certification. The  
7 running total shall be updated every business day.

8 Section 35. Certificates of receipt.

9 (a) No scholarship granting organization shall issue a  
10 certificate of receipt for any qualified contribution made by  
11 a taxpayer under this Act unless that scholarship granting  
12 organization has been approved to issue certificates of  
13 receipt under this Act.

14 (b) No scholarship granting organization shall issue a  
15 certificate of receipt for a contribution made by a taxpayer  
16 unless the taxpayer has been issued a credit authorization  
17 certificate by the Department.

18 (c) If a taxpayer makes a contribution to a scholarship  
19 granting organization prior to the date by which the  
20 authorized contribution shall be made, the scholarship  
21 granting organization shall, within 30 days of receipt of the  
22 authorized contribution, issue to the taxpayer a written  
23 certificate of receipt.

24 (d) If a taxpayer fails to make all or a portion of a  
25 contribution prior to the date by which such authorized

1 contribution is required to be made, the taxpayer shall not be  
2 entitled to a certificate of receipt for that portion of the  
3 authorized contribution not made.

4 (e) Each certificate of receipt shall state:

5 (1) the name and address of the issuing scholarship  
6 granting organization;

7 (2) the taxpayer's name and address;

8 (3) the date for each qualified contribution;

9 (4) the amount of each qualified contribution;

10 (5) the total qualified contribution amount; and

11 (6) any other information that the Department may deem  
12 necessary.

13 (f) Upon the issuance of a certificate of receipt, the  
14 issuing scholarship granting organization shall, within 10  
15 days after issuing the certificate of receipt, provide the  
16 Department with notification of the issuance of such  
17 certificate in the form and manner prescribed by the  
18 Department, provided that such notification shall include:

19 (1) the taxpayer's name and address;

20 (2) the date of the issuance of a certificate of  
21 receipt;

22 (3) the qualified contribution date or dates and the  
23 amounts contributed on such dates;

24 (4) the total qualified contribution listed on such  
25 certificates;

26 (5) the issuing scholarship granting organization's

1 name and address; and

2 (6) any other information the Department may deem  
3 necessary.

4 (g) Any portion of a contribution that a taxpayer fails to  
5 make by the date indicated on the authorized contribution  
6 certificate shall no longer be deducted from the cap  
7 prescribed in Section 15 of this Act.

8 Section 40. Reports.

9 (a) Within 180 days after the end of its fiscal year, each  
10 scholarship granting organization must provide to the  
11 Department a copy of a financial audit of its accounts and  
12 records conducted by an independent certified public  
13 accountant in accordance with auditing standards generally  
14 accepted in the United States, government auditing standards,  
15 and rules adopted by the Department. The audit must include a  
16 report on financial statements presented in accordance with  
17 generally accepted accounting principles. The audit must  
18 include evidence that no less than 95% of qualified  
19 contributions received were used to provide scholarships to  
20 eligible students. The Department shall review all audits  
21 submitted pursuant to this subsection. The Department shall  
22 request any significant items that were omitted in violation  
23 of a rule adopted by the Department. The items must be provided  
24 within 45 days after the date of request. If a scholarship  
25 granting organization does not comply with the Department's

1 request, the Department may revoke the scholarship granting  
2 organization's ability to issue certificates of receipt.

3 (b) A scholarship granting organization that is approved  
4 to receive qualified contributions shall report to the  
5 Department, on a form prescribed by the Department, by January  
6 31 of each calendar year. The report shall include:

7 (1) the total number of certificates of receipt issued  
8 during the immediately preceding calendar year;

9 (2) the total dollar amount of qualified contributions  
10 received, as set forth in the certificates of receipt  
11 issued during the immediately preceding calendar year;

12 (3) the total number of eligible students using  
13 scholarships for the immediately preceding calendar year  
14 and the school year in progress and the total dollar value  
15 of the scholarships;

16 (4) the name and address of each technical academy for  
17 which scholarships using qualified contributions were  
18 issued during the immediately preceding calendar year,  
19 detailing the number, grade, race, gender, income level,  
20 and residency by Zip Code of eligible students and the  
21 total dollar value of scholarships being used at each  
22 technical academy by priority group, as identified in  
23 subsection (d) of Section 45 of this Act; and

24 (5) any additional information requested by the  
25 Department.

26 (c) On or before the last day of March for each calendar

1 year, for the immediately preceding calendar year, the  
2 Department shall submit a written report to the Governor, the  
3 President of the Senate, the Speaker of the House of  
4 Representatives, the Minority Leader of the Senate, and the  
5 Minority Leader of the House of Representatives regarding this  
6 Act. The report shall include, but not be limited to, the  
7 following information:

8 (1) the names and addresses of all scholarship  
9 granting organizations approved to issue certificates of  
10 receipt;

11 (2) the number and aggregate total of certificates of  
12 receipt issued by each scholarship granting organization;  
13 and

14 (3) the information reported to the Department  
15 required by subsection (b) of this Section.

16 (d) The sharing and reporting of student data under this  
17 Section must be in accordance with the requirements of the  
18 Family Educational Rights and Privacy Act and the Illinois  
19 School Student Records Act. All parties must preserve the  
20 confidentiality of such information as required by law. Data  
21 reported by the Department under subsection (c) of this  
22 Section must not disaggregate data to a level that will  
23 disclose demographic data of individual students.

24 Section 45. Scholarship granting organization  
25 responsibilities.

1           (a) Before granting a scholarship for an academic year,  
2 all scholarship granting organizations shall assess and  
3 document each student's eligibility for the academic year.

4           (b) A scholarship granting organization shall grant  
5 scholarships only to eligible students.

6           (c) A scholarship granting organization shall give  
7 priority to eligible students who received a scholarship from  
8 a scholarship granting organization under this Act or under  
9 the Invest in Kids Act during the previous school year. Second  
10 priority shall be given to the following priority groups:

11           (1) eligible students who are members of a household  
12 whose previous year's total annual income does not exceed  
13 185% of the federal poverty level;

14           (2) eligible students who reside within a focus  
15 district; and

16           (3) eligible students who are siblings of students  
17 currently receiving a scholarship.

18           (d) A scholarship granting organization shall begin  
19 granting scholarships no later than February 1 preceding the  
20 school year for which the scholarship is sought. Each priority  
21 group identified in subsection (c) of this Section shall be  
22 eligible to receive scholarships on a first-come, first-served  
23 basis until April 1 immediately preceding the school year for  
24 which the scholarship is sought, starting with the first  
25 priority group identified in subsection (c) of this Section.  
26 Applications for scholarships for eligible students meeting

1 the qualifications of one or more priority groups that are  
2 received before April 1 must be either approved or denied  
3 within 10 business days after receipt. Beginning April 1, all  
4 eligible students shall be eligible to receive scholarships  
5 without regard to the priority groups identified in subsection  
6 (c) of this Section.

7 (e) Except as provided in subsection (e-5) of this  
8 Section, scholarships shall not exceed the lesser of (i) the  
9 statewide average operational expense per student among public  
10 schools or (ii) the necessary costs and fees for attendance at  
11 the technical academy. A technical academy may set a lower  
12 maximum scholarship amount for eligible students who are  
13 members of a household whose previous year's total annual  
14 income does not exceed 185% of the federal poverty level; that  
15 amount may not exceed the necessary costs and fees for  
16 attendance at the technical academy. The technical academy  
17 shall notify the scholarship granting organization of its  
18 necessary costs and fees as well as any maximum scholarship  
19 amount set by the school. Scholarships shall be prorated as  
20 follows:

21 (1) for eligible students whose household income is  
22 less than 185% of the federal poverty level, the  
23 scholarship shall be 100% of the amount determined  
24 pursuant to this subsection (e) and subsection (e-5) of  
25 this Section;

26 (2) for eligible students whose household income is

1 185% or more of the federal poverty level but less than  
2 250% of the federal poverty level, the average of  
3 scholarships shall be 75% of the amount determined  
4 pursuant to this subsection (e) and subsection (e-5) of  
5 this Section; and

6 (3) for eligible students whose household income is  
7 250% or more of the federal poverty level, the average of  
8 scholarships shall be 50% of the amount determined  
9 pursuant to this subsection (e) and subsection (e-5) of  
10 this Section.

11 (e-5) The statewide average operational expense per  
12 student among public schools shall be multiplied by the  
13 following factors:

14 (1) for students who are determined eligible to  
15 receive services under the federal Individuals with  
16 Disabilities Education Act, 2;

17 (2) for students who are English learners, as defined  
18 in subsection (d) of Section 14C-2 of the School Code,  
19 1.2; and

20 (3) for students who are gifted and talented children,  
21 as defined in Section 14A-20 of the School Code, 1.1.

22 (f) A scholarship granting organization shall distribute  
23 scholarship payments to the technical academy where the  
24 student is enrolled.

25 (g) For the 2026-2027 school year through the 2035-2036  
26 school year, each scholarship granting organization shall

1 expend no less than 75% of the qualified contributions  
2 received during the calendar year in which the qualified  
3 contributions were received. No more than 25% of the qualified  
4 contributions may be carried forward to the following calendar  
5 year.

6 (h) For the 2036-2037 school year, each scholarship  
7 granting organization shall expend all qualified contributions  
8 received during the calendar year in which the qualified  
9 contributions were received. No qualified contributions may be  
10 carried forward to the following calendar year.

11 (i) A scholarship granting organization shall allow an  
12 eligible student to transfer a scholarship during a school  
13 year to any other technical academy of the custodian's choice.  
14 Those scholarships shall be prorated.

15 (j) With the prior approval of the Department, a  
16 scholarship granting organization may transfer funds to  
17 another scholarship granting organization if additional funds  
18 are required to meet scholarship demands at the receiving  
19 scholarship granting organization. All transferred funds must  
20 be deposited by the receiving scholarship granting  
21 organization into its scholarship accounts. All transferred  
22 amounts received by any scholarship granting organization must  
23 be separately disclosed to the Department.

24 (k) If the approval of a scholarship granting organization  
25 is revoked as provided in Section 25 of this Act or the  
26 scholarship granting organization is dissolved, all remaining

1 qualified contributions of the scholarship granting  
2 organization shall be transferred to another scholarship  
3 granting organization. All transferred funds must be deposited  
4 by the receiving scholarship granting organization into its  
5 scholarship accounts.

6 (1) Scholarship granting organizations shall make  
7 reasonable efforts to advertise the availability of  
8 scholarships to eligible students.

9 Section 50. State Board responsibilities.

10 (a) Students who have been granted a scholarship under  
11 this Act shall be annually assessed at the technical academy  
12 where the student attends school in the same manner in which  
13 students that attend public schools are annually assessed  
14 pursuant to Section 2-3.64a-5 of the School Code. The  
15 technical academy shall pay costs associated with this  
16 requirement.

17 (b) The Board shall select an independent research  
18 organization, which may be a public or private entity or  
19 university, to which participating technical academies must  
20 report the scores of students who are receiving scholarships  
21 and are assessed pursuant to subsection (a) of this Section.  
22 Costs associated with the independent research organization  
23 shall be paid by the scholarship granting organizations on a  
24 per-pupil basis or by gifts, grants, or donations received by  
25 the Board under subsection (d) of this Section, as determined

1 by the Board. The independent research organization must  
2 annually report to the Board on the year-to-year learning  
3 gains of students receiving scholarships on a statewide basis.  
4 The report shall also include, to the extent possible, a  
5 comparison of these learning gains to the statewide learning  
6 gains of public school students with socioeconomic backgrounds  
7 similar to those of students receiving scholarships. The  
8 annual report shall be delivered to the Board and published on  
9 its website.

10 (c) Beginning within 120 days after the Board first  
11 receives the annual report by the independent research  
12 organization as provided in subsection (b) of this Section and  
13 on an annual basis thereafter, the Board shall submit a  
14 written report to the Governor, the President of the Senate,  
15 the Speaker of the House of Representatives, the Minority  
16 Leader of the Senate, and the Minority Leader of the House of  
17 Representatives regarding this Act. Such report shall include  
18 an evaluation of the academic performance of students  
19 receiving scholarships and recommendations for improving  
20 student performance.

21 (d) Subject to the State Officials and Employees Ethics  
22 Act, the Board may receive and expend gifts, grants, and  
23 donations of any kind from any public or private entity to  
24 carry out the purposes of this Section, subject to the terms  
25 and conditions under which the gifts are given, provided that  
26 all such terms and conditions are permissible under law.

1           (e) The sharing and reporting of student learning gain  
2 data under this Section must be in accordance with  
3 requirements of the Family Educational Rights and Privacy Act  
4 and the Illinois School Student Records Act. All parties must  
5 preserve the confidentiality of such information as required  
6 by law. The annual report must not disaggregate data to a level  
7 that will disclose the academic level of individual students.

8           Section 55. Technical academy responsibilities. A  
9 technical academy that accepts scholarship students must do  
10 all of the following:

11           (1) provide to a scholarship granting organization,  
12 upon request, all documentation required for the student's  
13 participation, including the non-public school's cost and  
14 student's fee schedules;

15           (2) be academically accountable to the custodian for  
16 meeting the educational needs of the student by:

17           (A) at a minimum, annually providing to the  
18 custodian a written explanation of the student's  
19 progress; and

20           (B) annually administering assessments required by  
21 subsection (a) of Section 50 of this Act in the same  
22 manner in which they are administered at public  
23 schools pursuant to Section 2-3.64a-5 of the School  
24 Code; the Board shall bill participating technical  
25 academies for all costs associated with administering

1 assessments required by this paragraph; the  
2 participating technical academies shall ensure that  
3 all test security and assessment administration  
4 procedures are followed; participating technical  
5 academies must report individual student scores to the  
6 custodians of the students; the independent research  
7 organization described in subsection (b) of Section 50  
8 of this Act shall be provided all student score data in  
9 a secure manner by the participating technical  
10 academy.

11 The inability of a technical academy to meet the  
12 requirements of this Section shall constitute a basis for the  
13 ineligibility of the technical academy to participate in the  
14 scholarship program as determined by the Board.

15 Section 60. Custodian and student responsibilities.

16 (a) The custodian must select a technical academy and  
17 apply for the admission of his or her child.

18 (b) The custodian shall ensure that the student  
19 participating in the scholarship program takes the assessment  
20 required by subsection (a) of Section 50 of this Act.

21 (c) Each custodian and each student has an obligation to  
22 comply with the technical academy's published policies.

23 (d) The custodian shall authorize the scholarship granting  
24 organization to access information needed for income  
25 eligibility determinations.

1 Section 65. Recordkeeping; rulemaking; violations.

2 (a) Each taxpayer shall, for each taxable year for which  
3 the tax credit provided for under this Act is claimed,  
4 maintain records of the following information: (i)  
5 contribution authorization certificates obtained under Section  
6 25 of this Act and (ii) certificates of receipt obtained under  
7 Section 30 of this Act.

8 (b) The Board and the Department may adopt rules  
9 consistent with and necessary for the implementation of this  
10 Act.

11 (c) Violations of State laws or rules and complaints  
12 relating to program participation shall be referred to the  
13 Attorney General.

14 Section 70. Repeal. This Act is repealed on January 1,  
15 2038.

16 Section 900. The Illinois Income Tax Act is amended by  
17 adding Section 246 as follows:

18 (35 ILCS 5/246 new)

19 Sec. 246. Reinvest in Future Technical Careers Act.

20 (a) For taxable years beginning on or after January 1,  
21 2026 and ending before January 1, 2037, each taxpayer for whom  
22 a tax credit has been awarded by the Department under the

1 Reinvest in Future Technical Careers Act is entitled to a  
2 credit against the tax imposed under subsections (a) and (b)  
3 of Section 201 of this Act in an amount equal to the amount  
4 awarded under the Reinvest in Future Technical Careers Act.