



## 104TH GENERAL ASSEMBLY

### State of Illinois

2025 and 2026

HB4200

Introduced 1/14/2026, by Rep. Tony M. McCombie

#### SYNOPSIS AS INTRODUCED:

New Act

Creates the Educational Choice for Illinois Children Act. Contains legislative findings. Provides that the State Board of Education, in coordination with the Department of Revenue, shall establish and approve a list of scholarship granting organizations that meet the requirements of Section 70411 of the One Big Beautiful Bill Act to facilitate opting the State of Illinois into the school choice tax credit provisions of the One Big Beautiful Bill Act. Provides that the list shall be published on the State Board of Education's Internet website. Effective immediately.

LRB104 15764 HLH 29198 b

1 AN ACT concerning State government.

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 Educational Choice for Illinois Children Act.

6 Section 5. Findings; purpose.

7 (a) The General Assembly finds that:

8 (1) Section 1 of Article X of the Illinois  
9 Constitution provides that "[a] fundamental goal of the  
10 People of the State is the educational development of all  
11 persons to the limits of their capacities." However, the  
12 State has failed to meet this goal. According to the 2024  
13 National Assessment of Educational Progress (NAEP), 62% of  
14 4th graders in the State were below proficient in  
15 mathematics, and 68% of 8th graders in the State were  
16 below proficient in mathematics. In reading, 70% of 4th  
17 graders were below proficient, and 67% of 8th graders were  
18 below proficient.

19 (2) The recently enacted One Big Beautiful Bill Act  
20 (Pub. L. 119-21) offers a federal tax credit of up to  
21 \$1,700 per year for any individual who makes a qualified  
22 contribution to a scholarship granting organization,  
23 thereby increasing funding for these organizations to help

1 families pay for their children to attend the K-12 school  
2 of their choice. The list of eligible educational expenses  
3 includes tuition, fees, tutoring, educational therapies,  
4 transportation, technology, and other expenses for  
5 children attending public schools and private schools.

6 (3) Illinois experienced great success with its own  
7 tax credit program, the Invest in Kids Act, which was  
8 allowed to expire at the end of 2023. According to the  
9 Department of Revenue, over 40,940 scholarships were  
10 awarded during the time that the Invest in Kids Act was  
11 active. Failure to opt into the provisions of the One Big  
12 Beautiful Bill Act would place Illinois at a competitive  
13 disadvantage with surrounding states that are likely to  
14 opt into the school choice provisions of the One Big  
15 Beautiful Bill Act.

16 (4) The ability to choose where your child goes to  
17 school should not be a privilege reserved for the wealthy.  
18 Too many students are trapped in an educational learning  
19 environment that fails to meet their needs, and the  
20 financial burden of attending a different school is too  
21 often out of reach. Scholarships from scholarship granting  
22 organizations under the One Big Beautiful Bill Act can  
23 help alleviate this financial burden for families that  
24 could not otherwise afford private school and would result  
25 in no additional cost to the State.

26 (b) It is the purpose of this Act to support school choice

1 in the State of Illinois by directing the Department of  
2 Revenue and the State Board of Education to develop a list of  
3 scholarship granting organizations to which qualified  
4 contributions may be made under Section 70411 of the One Big  
5 Beautiful Bill Act.

6 Section 10. List of scholarship granting organizations. By  
7 January 1, 2026, the State Board of Education, in coordination  
8 with the Department of Revenue, shall establish and approve a  
9 list of scholarship granting organizations that meet the  
10 requirements of Section 70411 of the One Big Beautiful Bill  
11 Act to facilitate opting the State of Illinois into the school  
12 choice tax credit provisions of the One Big Beautiful Bill  
13 Act. The list of eligible scholarship granting organizations  
14 shall be published on the State Board of Education's Internet  
15 website to allow the public to easily identify organizations  
16 in the State of Illinois that are eligible to accept donations  
17 that qualify for the tax credit under the One Big Beautiful  
18 Bill Act.

19 Section 99. Effective date. This Act takes effect upon  
20 becoming law.