

HOUSE BILL 455

F1, Q3

6lr0893
CF SB 329

By: **Delegates Miller, Wivell, Adams, Anderson, Arentz, Baker, Beauchamp, Bouchat, Buckel, Ciliberti, Ghrist, Griffith, Hartman, Hinebaugh, Hornberger, Howard, Hutchinson, Jacobs, Kipke, R. Long, Mangione, T. Morgan, Nkongolo, Pippy, Reilly, Rose, Tomlinson, and Valentine**

Introduced and read first time: January 23, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Education – Certification of Scholarship Granting Organizations**
3 **(Opting in on Opportunity Act)**

4 FOR the purpose of requiring the State Department of Education to approve and certify a
5 nonprofit organization that meets certain requirements as a scholarship granting
6 organization; requiring the Department, beginning in a certain year, to annually
7 provide the Secretary of the U.S. Department of the Treasury a list of scholarship
8 granting organizations in the State; requiring the Comptroller to make available
9 online guidance that assists individual taxpayers in claiming the federal income tax
10 credit for contributions to scholarship granting organizations; and generally relating
11 to scholarship granting organizations.

12 BY adding to

13 Article – Education
14 Section 7-137
15 Annotated Code of Maryland
16 (2025 Replacement Volume and 2025 Supplement)

17 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
18 That the Laws of Maryland read as follows:

19 **Article – Education**

20 **7-137.**

21 **(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS**
22 **INDICATED.**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



6 (B) IT IS THE INTENT OF THE GENERAL ASSEMBLY THAT THIS SECTION BE
7 CONSTRUED IN A MANNER THAT IS CONSISTENT WITH, AND ENABLES THE STATE TO
8 PARTICIPATE IN, THE FEDERAL TAX CREDIT SCHOLARSHIP PROGRAM ESTABLISHED
9 UNDER § 25F OF THE INTERNAL REVENUE CODE.

10 (C) TO CARRY OUT SUBSECTION (B) OF THIS SECTION, THE DEPARTMENT
11 SHALL:

(I) IS ORGANIZED UNDER THE LAWS OF THE STATE;

16 (II) PROVIDES SCHOLARSHIPS TO ELIGIBLE STUDENTS, AS
17 DEFINED IN § 25F OF THE INTERNAL REVENUE CODE, IN THE STATE; AND

18 (III) APPLIES TO THE DEPARTMENT IN ACCORDANCE WITH
19 SUBSECTION (D) OF THIS SECTION; AND

23 (D) (1) A NONPROFIT ORGANIZATION SEEKING STATUS AS A
24 SCHOLARSHIP GRANTING ORGANIZATION SHALL APPLY TO THE DEPARTMENT FOR
25 APPROVAL AND CERTIFICATION AS REQUIRED BY THE DEPARTMENT.

30 (E) EACH YEAR, THE DEPARTMENT SHALL MAKE AVAILABLE ONLINE A
31 REPORT THAT INCLUDES:

1 (1) THE NUMBER OF SCHOLARSHIPS AWARDED BY EACH
2 SCHOLARSHIP GRANTING ORGANIZATION;

4 (3) THE SCHOOLS ATTENDED BY SCHOLARSHIP RECIPIENTS.

5 (F) THE COMPTROLLER SHALL MAKE AVAILABLE ONLINE GUIDANCE THAT
6 ASSISTS INDIVIDUAL TAXPAYERS IN CLAIMING THE FEDERAL INCOME TAX CREDIT
7 ALLOWABLE UNDER § 25F OF THE INTERNAL REVENUE CODE FOR MAKING
8 QUALIFIED CONTRIBUTIONS, AS DEFINED IN § 25F OF THE INTERNAL REVENUE
9 CODE, TO SCHOLARSHIP GRANTING ORGANIZATIONS DURING A TAXABLE YEAR.

10 (G) (1) AS AUTHORIZED BY STATE AND FEDERAL LAW, THE DEPARTMENT
11 AND THE COMPTROLLER MAY SHARE INFORMATION AS NECESSARY TO CARRY OUT
12 THE REQUIREMENTS OF THIS SECTION.

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
17 1, 2026.