



HOUSE WAYS AND MEANS COMMITTEE

FEBRUARY 26, 2026

HOUSE BILL 455

**EDUCATION - CERTIFICATION OF SCHOLARSHIP GRANTING ORGANIZATIONS
(OPTING IN ON OPPORTUNITY ACT)**

INFORMATIONAL

Maryland CAPE is our state's chapter and one of 40 state chapters of the Council for American Private Education. Our network includes the Catholic, Christian, Evangelical Lutheran, Friends, Independent, Jewish, Lutheran, Montessori, Muslim, and Seventh Day Adventist school communities. We speak on behalf of over 138,000 nonpublic school students attending nearly one thousand nonpublic schools across our great state of Maryland.

As part of the federal reconciliation bill passed in July, the federal government established the Federal Scholarship Tax Credit (FSTC), in which federal taxpayers who donate to scholarship-granting organizations (SGOs) can claim a dollar-for-dollar tax credit for donations of up to \$1,700 dollars. Each state can elect to submit a list of qualifying SGOs within the state, to which donations will qualify for the credit.

Under the federal guidelines, funds collected by SGOs can be used for educational expenses for both public and nonpublic students. Acceptable uses include paying for tutoring, for special education expenses, for technology purchases, and a variety of other educational uses. Polling has found that Marylanders from both sides of the aisle strongly support utilizing this opportunity to direct funding to Maryland students.

Thank you.