



State of Wisconsin
2025 - 2026 LEGISLATURE

LRB-4255/1
FFK:klm&wlj

2025 SENATE BILL 600

October 30, 2025 - Introduced by Senators FELZKOWSKI, HUTTON, WANGGAARD, JAGLER, JAMES, KAPENGA, NASS, QUINN, TOMCZYK and WIMBERGER, cosponsored by Representatives RODRIGUEZ, FRANKLIN, BEHNKE, DITTRICH, DONOVAN, GOEBEN, GREEN, GUNDRUM, GUSTAFSON, B. JACOBSON, KNODL, KREIBICH, MURPHY, NEDWESKI, O'CONNOR, PENTERMAN, SPIROS, STEFFEN, TUSLER, WICHGERS, WITKE and MELOTIK. Referred to Committee on Education.

1 **AN ACT to create** 16.004 (25) of the statutes; **relating to:** participating in the
2 federal tax credit program for contributions to scholarship granting
3 organizations.

Analysis by the Legislative Reference Bureau

The federal One Big Beautiful Bill Act of 2025, P.L. 119-106, created a federal tax credit for qualifying contributions to scholarship granting organizations. For purposes of this tax credit, federal law defines a “qualifying contribution” as a charitable contribution of cash to a scholarship granting organization that uses the contribution to fund scholarships for eligible students solely within the state that includes the scholarship granting organization on a list submitted by the state to the U.S. secretary of the treasury. Under federal law, participation in this tax credit program is optional for states. The tax credit applies to a state only if the governor of the state or another individual, agency, or entity designated under state law to make such election with respect to federal tax benefits voluntarily elects to participate in the program.

This bill requires the governor to make the necessary election for this state to participate in the federal tax credit program described above beginning with the taxable year beginning after December 31, 2026. The bill also requires the Department of Administration to annually submit to the U.S. secretary of the treasury a list of scholarship granting organizations located in this state to which qualifying contributions may be made and to comply with federal law, including any

