

HB 2158 -- EDUCATIONAL CONTRIBUTION TAX CREDITS

SPONSOR: Hurlbert

Currently, a taxpayer who makes a qualifying contribution to an educational assistance organization can carry the tax credit forward to any of the taxpayer's four subsequent tax years.

Beginning January 1, 2027, this bill allows a taxpayer carry the tax credit back to the taxpayer's immediately prior tax year.

This bill is similar to HB 568 (2025).