

HB 3037 -- EDUCATIONAL CONTRIBUTION TAX CREDITS

SPONSOR: Allen

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.

For qualifying contributions made on and after January 1, 2028, this bill allows the taxpayer to also carry the tax credit back to the taxpayer's immediately prior tax year.

This bill is similar to HB 2158 (2026) and HB 568 (2025).