

SENATE RESOLUTION NO. 88

Senators Albert, Bellino, Daley, Johnson, Huizenga, Lauwers and Lindsey offered the following resolution:

1 A resolution calling on Governor Whitmer to opt-in to the new
2 Federal Tax Credit Scholarship Program for K-12 education.

3 Whereas, The fiscal year 2025 reconciliation act, commonly
4 referred to as the One Big Beautiful Bill Act, created a federally
5 funded tax credit scholarship program for students in elementary
6 and secondary public and private schools. This program will take
7 effect in 2027; and

8 Whereas, Under the program, taxpayers making donations to
9 qualified scholarship granting organizations will receive a
10 nonrefundable federal tax credit of up to \$1,700. The scholarship
11 granting organizations are then required to use these contributions
12 to give scholarships to public and private elementary and secondary
13 students located in their state. Under federal law, these

1 scholarships will constitute tax-free income for the recipients and
2 their families; and

3 Whereas, Each state has the option of participating in this
4 program. Authority to opt-in to the Federal Tax Credit Scholarship
5 Program rests with the governor of each state or such other
6 individual, agency, or entity designated by state law to make such
7 elections on behalf of the state with respect to federal tax
8 benefits. Governor Whitmer has not yet elected to participate in
9 the Federal Tax Credit Scholarship Program; now, therefore, be it

10 Resolved by the Senate, That we call on Governor Whitmer to
11 opt-in to the new Federal Tax Credit Scholarship Program for K-12
12 education; and be it further

13 Resolved, That copies of this resolution be transmitted to
14 Governor Gretchen Whitmer.