

CHAPTER 242
HB 1774-FN - FINAL VERSION

11Mar2026... 0915h
05/07/2026 1728s

2026 SESSION

26-2849
07/09

HOUSE BILL ***1774-FN***

AN ACT relative to qualifying scholarship granting organizations and federal Workforce Pell Grants.

SPONSORS: Rep. Kofalt, Hills. 32; Rep. Morse, Merr. 3; Rep. Osborne, Rock. 2; Rep. Sweeney, Rock. 25; Rep. Miles, Hills. 12; Rep. Noble, Hills. 2; Rep. P. Brown, Rock. 14; Rep. Mattson, Ches. 18; Rep. Packard, Rock. 16; Rep. McDonnell, Rock. 25; Sen. Innis, Dist 7; Sen. Avarad, Dist 12

COMMITTEE: Education Policy and Administration

AMENDED ANALYSIS

This bill:

I. Directs the department of revenue administration to participate in the federal income tax credit for contributions of individuals to qualified scholarship granting organizations.

II. Directs the department of education to create a qualifying scholarship granting organizations list.

III. Directs the governor to approve workforce training programs for federal Workforce Pell Grants.

Explanation: Matter added to current law appears in ***bold italics***.
 Matter removed from current law appears [~~in brackets and struckthrough.~~]
 Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT relative to qualifying scholarship granting organizations and federal Workforce Pell Grants.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 242:1 New Paragraphs; The State and Its Government; General Provisions; Definitions. Amend RSA
2 21-I:1-a by inserting after paragraph V the following new paragraphs:

3 VI. "Qualified scholarship granting organization" means a nonprofit organization that meets the
4 requirements of 26 U.S.C. section 25F.

5 VII. "Eligible workforce training programs" means programs that meet the requirements in 20
6 U.S.C. section 1088(b)(3)(A) and related federal rules.

7 242:2 New Paragraph; Department of Revenue Administration; General Provisions; Duties of
8 Commissioner. Amend RSA 21-J:3 by inserting after paragraph XXXIII the following new paragraph:

9 XXXIV. Make the annual election required under 26 U.S.C. section 25F, so that New Hampshire
10 citizens may claim the federal tax credit as provided for in that section, beginning in taxable years ending
11 after December 31, 2026.

12 242:3 Department of Education; Qualifying Scholarship Granting Organizations List. The department
13 of education shall create a qualified scholarship granting organizations list and shall work with the
14 department of revenue administration to ensure the organizations are added to the list pursuant to the
15 department of education's internal procedures.

16 242:4 Department of Education; Publication List. The department of education shall:

17 I. Annually submit a list of qualified scholarship granting organizations to the Secretary of the
18 Treasury of the United States;

19 II. Publish a list of qualified scholarship granting organizations on its website; and

20 III. Certify its authority to submit the list required under paragraph I to the Secretary of the
21 Treasury of the United States.

22 242:5 State Workforce Innovation Board; Workforce Training Program Approval. The governor shall,
23 in coordination with the state workforce innovation board, approve all workforce training programs for
24 federal Workforce Pell Grants, if such programs satisfy the requirements of 20 U.S.C. section 1070a and
25 related federal rules.

26 242:6 State Workforce Innovation Board; Approval of Funds. The state workforce innovation board
27 shall adopt an internal procedure, according to applicable federal rules, to determine that a program
28 meets the requirements to be an eligible workforce training program.

29 242:7 Rulemaking Prohibition. No division or department of state government shall have the
30 authority to adopt or promulgate any rule to implement sections 1-6 of this act.

31 242:8 Effective Date. This act shall take effect July 1, 2026.

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Approved: July 02, 2026
Effective Date: July 01, 2026

