

Amendment to HB 1774-FN

1 Amend the title of the bill by replacing it with the following:

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3 AN ACT relative to qualifying scholarship granting organizations and federal workforce Pell
4 grants.
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6 Amend the bill by replacing all after the enacting clause with the following:

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8 1 New Paragraphs; The State and Its Government; General Provisions; Definitions. Amend
9 RSA 21-I:1-a by inserting after paragraph V the following new paragraphs:

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

12 VII. "Eligible workforce training programs" means programs that meet the requirements in
13 20 U.S.C. section 1088(b)(3)(A) and related federal rules.

14 2 Department of Revenue Administration; Income Tax Credit Contribution Program. The
15 department of revenue administration shall participate in the federal income tax credit for
16 contributions of individuals to qualified scholarship granting organizations, beginning in taxable
17 years ending after December 31, 2026. The department shall automatically renew its participation
18 each subsequent taxable year.

19 3 Department of Education; Qualifying Scholarship Granting Organizations List. The
20 department of education shall create a qualified scholarship granting organizations list and shall
21 work with the department of revenue administration to ensure the organizations are added to the
22 list pursuant to the department of education's internal procedures.

23 4 Department of Education; Publication List. The department of education shall:

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

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

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

29 5 State Workforce Innovation Board; Workforce Training Program Approval. The governor
30 shall, in coordination with the state workforce innovation board, approve all workforce training
31 programs for federal Workforce Pell Grants, if such programs satisfy the requirements of 20 U.S.C.
32 section 1070a and related federal rules.

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1 6 State Workforce Innovation Board; Approval of Funds. The state workforce innovation board
2 shall adopt an internal procedure, according to applicable federal rules, to determine that a program
3 meets the requirements to be an eligible workforce training program.

4 7 Rulemaking Prohibition. No division or department of state government shall have the
5 authority to adopt or promulgate any rule to implement sections 1-6 of this act.

6 8 Effective Date. This act shall take effect July 1, 2026.

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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.