



Executive Department
State of Idaho

State Capitol
Boise

**EXECUTIVE DEPARTMENT
STATE OF IDAHO
BOISE**

EXECUTIVE ORDER No. 2026-03

DECLARING IDAHO'S INTENT TO OPT-IN TO THE FEDERAL SCHOLARSHIP TAX CREDIT PROGRAM

WHEREAS, on July 4, 2025, President Trump signed H.R.1 – the One Big Beautiful Bill Act – which created a federal tax credit for individuals who wish to support K-12 students by donating up to \$1,700 to a qualified scholarship granting organization (SGO); and

WHEREAS, this tax credit provides Idaho with a great opportunity to expand educational opportunities for all students without placing any additional burden on taxpayers; and

WHEREAS, to take advantage of this new program beginning in January 2027, states must first opt in; and

WHEREAS, on January 20, 2026, Idaho officially submitted IRS Form 15714 declaring our intention to participate in the program and acknowledging that we must next provide a list of qualified SGOs that meet the requirements described in section 25F(c)(5) of the Internal Revenue Code; and

WHEREAS, as a leader in school choice, Idaho welcomes the opportunity to participate and looks forward to receiving further implementation guidance from the Internal Revenue Service; and

NOW THEREFORE, I, Brad Little, Governor of the State of Idaho, pursuant to the Constitution and laws of Idaho, do hereby order:

1. The Idaho State Department of Education to prepare to implement the new education tax credit as provided for in the One Big Beautiful Bill Act.
 - a. The Idaho State Department of Education shall:
 - i. By the first day of January of each year, submit to the Secretary of the Treasury of the United States and publish on its website a list of qualified scholarship granting organizations located in the state.
 - ii. Certify its own authority to submit such list.
 - iii. Accept submissions from scholarship granting organizations throughout the year to determine their qualifications for inclusion on the list submitted annually.
 - iv. Comply with any other applicable federal regulations or guidance to ensure that the state is eligible to participate in taxable years beginning after December 31, 2026.



IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Idaho at the Capitol in Boise on this 16th day of February in the year of our Lord two thousand and twenty-six.

BRAD LITTLE
GOVERNOR

PHIL MCKANE
SECRETARY OF STATE