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January 13, 2026

The Honorable Josh Shapiro
Governor, Commonwealth of Pennsylvania
501 North 3rd Street
508 Main Capitol Building
Harrisburg, PA 17120

Governor Shapiro,

I write to you to urge that you opt our Commonwealth into the new federal tax credit program for individual contributions to scholarship granting organizations that was enacted as part of the One, Big, Beautiful Bill Act.

2025 ended with several noteworthy developments regarding this tax credit program:

- Colorado's Democratic Governor Jared Polis announced at the beginning of December that he is opting Colorado into the program.¹
- The U.S. Treasury and the Internal Revenue Service ("IRS") announced in mid-December that states are now allowed to make an advance election to participate in the program for calendar year 2027 before providing the IRS with a list of the SGOs located in the state.²
- The Treasury and the IRS recently concluded a public comment period that garnered over two thousand comments informing the agencies on issues to be quickly addressed by upcoming proposed regulations for the program.³

¹ <https://coloradosun.com/2025/12/05/colorado-federal-tax-credit-scholarship-program-voucher/>

² <https://www.irs.gov/newsroom/treasury-irs-allow-states-to-make-an-advance-election-to-participate-in-the-new-federal-tax-credit-for-individual-contributions-to-scholarship-granting-organizations-under-the-one-big-beautiful-bill>

³ <https://www.regulations.gov/docket/IRS-2025-0466>

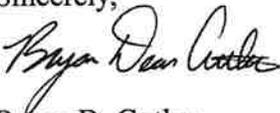
It is my hope that we will ring in the new year with your announcement of Pennsylvania's participation in the program. If you choose not to opt Pennsylvania into the program:

- It will still happen. Starting on January 1, 2027, taxpayers will be able to receive a dollar-for-dollar tax credit of up to \$1,700 for contributions to eligible scholarship granting organizations.
- Pennsylvania taxpayers will participate and benefit. Their contributions will go to eligible scholarship granting organizations located in other states that have opted into the program and will benefit other states' children.
- Pennsylvania children – and their education - will suffer. Money that could have stayed within Pennsylvania and could have boosted the education of Pennsylvania's own children will instead go elsewhere.

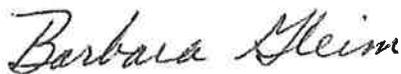
Do not pass up this opportunity and let dollars leave Pennsylvania. Please opt Pennsylvania into this important tax credit program that benefits both our Commonwealth's taxpayers and students, and do not hinder the program's success with burdensome requirements and stipulations beyond what is in federal law.

Opting in is as easy as issuing an executive order⁴ or completing a simple one-page IRS form⁵. My office stands ready to provide any support should you desire.

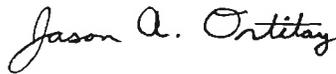
Sincerely,



Bryan D. Cutler
Representative – 100th District
Republican Chairman – House Education Committee



Barb Gleim
Representative - 199th District



Jason Ortitay
Representative - 46th District



Roman Kozak
Representative - 14th District



Joseph D'Orsie
Representative – 47th District



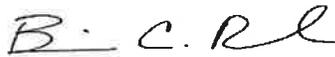
Milou Mackenzie
Representative – 131st District



Jill Cooper
Representative – 55th District

⁴ <https://govdocs.nebraska.gov/docs/pilot/pubs/eofiles/25-14.pdf>

⁵ <https://www.irs.gov/pub/irs-pdf/f15714.pdf>



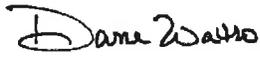
Brian Rasel
Representative – 56th District



John Schlegel
Representative – 101st District



Marc Anderson
Representative – 92nd District



Dane Watro
Representative – 116th District



Stephenie Scialabba
Representative – 12th District

CC: The Honorable Dr. Carrie Rowe
Secretary – Pennsylvania Department of Education
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