



HOUSE BILL 87: Educational Choice for Children Act (ECCA).

2025-2026 General Assembly

Analysis of: Ratified

Date: August 18, 2025

Prepared by: Legislative Analysis
Division Staff

House Bill 87 would authorize the North Carolina State Education Assistance Authority (NCSEAA) to certify and submit a list of qualifying scholarship granting organizations to the Secretary of the Treasury (Secretary).

The bill would voluntarily elect the State to (i) participate in the federal tax credit program for qualified elementary and secondary education scholarships established under § 25F of the Internal Revenue Code and (ii) identify scholarship granting organizations located in the State. NCSEAA would be required to submit to the Secretary and publish on its website a list of the scholarship granting organizations located in the State that meet the federal requirements. NCSEAA could establish rules governing the process and documentation necessary for an organization to be included on the list and enter into agreements with other State agencies to meet these requirements.

NCSEAA would be required to comply with all federal regulations regarding the administration of the federal tax credit program set in federal law to ensure that the State could participate in taxable years beginning after December 31, 2026. NCSEAA would establish any necessary rules by the later of July 1, 2026, or within 120 days of federal regulations being published.

Scholarship granting organizations would be authorized to provide scholarships for home school expenses to the extent allowed under federal law.

House Bill 87 was ratified by the General Assembly on July 31, 2025, and was vetoed by the Governor on August 6, 2025.

Kara McCraw
Director



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