



STATE of NEBRASKA
OFFICE OF THE GOVERNOR
LINCOLN

EXECUTIVE ORDER NO. 25-14
Federal Scholarship Tax Credit

WHEREAS, H.R. 1, also known as the One Big Beautiful Bill, was signed by President Trump on July 4, 2025, and created a provision that allows states to opt-in to a federal scholarship tax credit; and

WHEREAS, Nebraska currently does not have a program to support educational choice for children and parents to attend a school that best meets the needs of the individual student; and

WHEREAS, LB753 and LB 1402 were signed into law in 2023 and 2024 and created similar tax credit programs at the state level for everyday Nebraskans. The Teachers' Union (NSEA) stole these opportunities for students in poverty to receive educational opportunities; and

WHEREAS, Every Nebraska child should have the opportunity to access the education that works best for them, regardless of zip code or financial limitations; and

WHEREAS, The Federal Scholarship Tax Credit Program will have zero impact on our state's budget; and

WHEREAS, Nebraska taxpayers can receive a dollar-for-dollar tax credit of up to a maximum of \$1,700 of federal tax liability; and

WHEREAS, Nebraska students' success is important no matter if they attend a public or private school. In Nebraska, we believe that all education is important – we must rise all boats for our students to succeed.

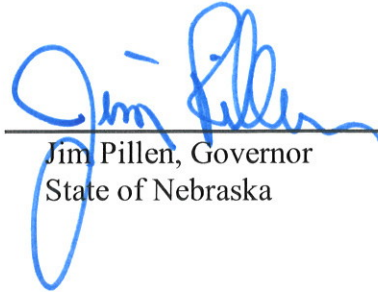
NOW, THEREFORE, I, Jim Pillen, Governor of the State of Nebraska, under and pursuant to the authority vested in the Governor by the Constitution and the laws of the State of Nebraska, do hereby order and direct that to the fullest extent permitted by law:

1. State agencies ensure that all processes are put in place for this new Federal Scholarship Tax Credit to be implemented and be available for Nebraska taxpayers on January 1, 2027.

IN WITNESS THEREOF, I hereunto set my hand and cause the Seal of the State of Nebraska to be affixed on this 29th day of September, 2025.



Attest:



Jim Pillen, Governor
State of Nebraska



Robert Evnen, Secretary of State
State of Nebraska