

House votes to opt-in to federal educational freedom tax credit

BY LEGISLATIVE RESEARCH COMMISSION

FRANKFORT — Kentucky may soon be eligible for a new federal educational tax credit program.

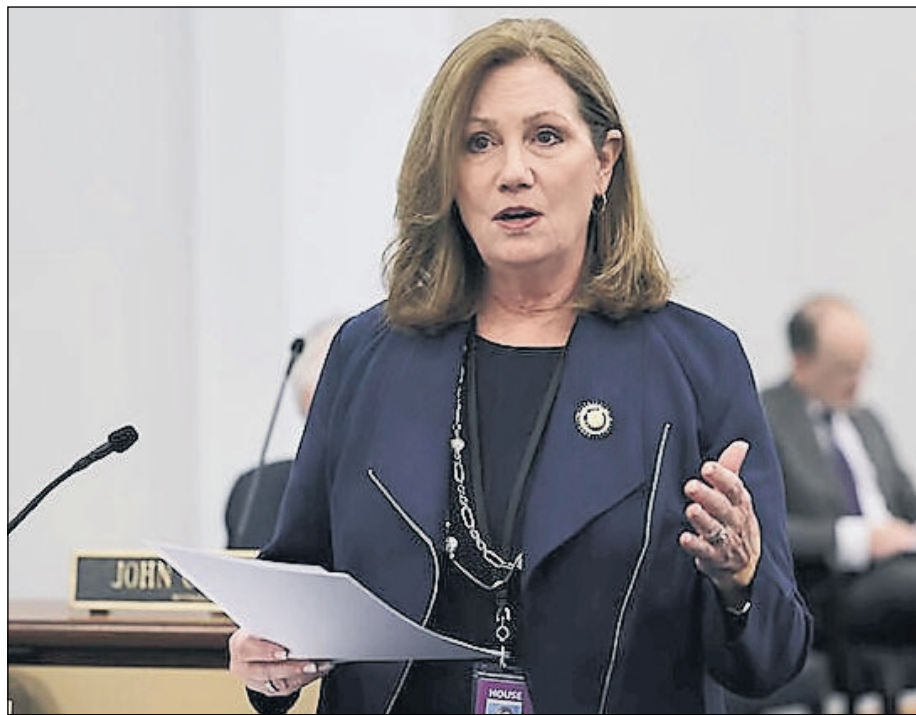
The Kentucky House of Representatives voted 79-17 with one abstention on House Bill 1 on Tuesday. The legislation would pave the way for Kentucky to opt into an educational funding program established in House Resolution 1 – or the One Big Beautiful Bill Act – in Congress last year.

Rep. Kimberly Poore Moser, R-Taylor Mill, is the primary sponsor of the legislation. She said the bill would ensure Kentuckians don't miss out on a federally-funded opportunity.

"This measure would provide a significant tool for public schools to harness a federal tax credit to assist families and children access school resources," Moser said. "It affirms our commitment to expanding educational opportunities and improving student outcomes."

Under HB 1, Kentucky would be eligible to participate in the qualified elementary and secondary education scholarship federal tax credit program for individuals who make a qualifying contribution to a scholarship granting organization, or SGO.

The legislation would grant Kentucky's Secretary of State the authority to opt-in to the program on behalf of the commonwealth and oversee Kentucky's participation. Under federal law, qualified



Bud Kraft/LRC

Rep. Kimberly Poore Moser, R-Taylor Mill, speaks on House Bill 1 on the House floor on Tuesday. The legislation would pave the way for Kentucky to opt into a federal educational funding program.

participants could receive up to a \$1,700 tax credit on donations to an SGO annually beginning in 2027.

On the House floor, Moser said if Kentucky does not choose to opt-in, schools in other states will benefit from money that could be going to a local SGO instead.

"Under this model, public schools could establish their own independent scholarship granting organizations to collect donations, just as they do with other nonprofits like PTO or athletic boosters to administer SGO funds," Moser said.

SGO funds cannot be used for tuition, but SGO dollars could fund other scholarship opportunities for students

in public, private and homeschool settings. The scholarships can be used for fees, tutoring, technology, transportation, special needs programs, instructional materials, school supplies and more, Moser said.

"(HR 1) sets clear guidelines for how the funds are used – at least 90% of the contributions must be awarded as scholarships to students," Moser said. "This really prioritizes supporting middle- and low-income households."

Moser said HB 1 is constitutional under state law since the legislation does not allocate any state public dollars to fund SGO accounts.

If passed, Kentucky would join 27 other states

that have opted in to the program so far.

Rep. T.J. Roberts, R-Burlington, is a primary co-sponsor of the legislation. He said HB 1 is about the average Kentuckian, and he doesn't want Kentucky students to miss out on this opportunity.

"There are students with special needs, there are students who don't have the same learning style as

myself – House Bill 1 looks out for them and puts the Kentucky students first and ensures that we are capable of providing the best opportunities for every student regardless of their income," he said.

The House debated HB 1 for an hour Tuesday, with several lawmakers sharing concerns the legislation will ultimately lead to less funding for public education.

Rep. Mary Lou Marzian, D-Louisville, said she worries opting in to the federal program will lead to public dollars being used to fund private schools more so than public schools.

"The fear that this is the road to vouchers and charter (schools) is really a slap in the face to our teachers, our classified staff, who often work just for a paycheck for their health insurance," she said. "... I would love to take a step back and see what the full cost of this could be and how much money it's going to put in the pockets of the very wealthy."

House Speaker Pro Tempore David Meade, R-Stanford, said HB 1 is not about private schools.

"This is a chance to get more funding in public education" he said, adding he wants his public schools in his district to benefit from

this opportunity.

Other lawmakers said they were also voting for HB 1 for public schools in their communities.

Rep. Chris Fugate, R-Chavies, said his Eastern Kentucky district is home to one of the poorest counties in the country: Owsley County. He said he plans to help Owsley County start an SGO if HB 1 becomes law.

"My understanding is this is to help the poorest of the poor," Fugate said. "There are no big private schools in Owsley County."

In explaining her vote on HB 1, Rep. Tina Bojanowski, D-Louisville, said she struggled to decide whether to vote yes or no on the legislation. She ultimately decided to vote yes with the commitment to help public schools in her district as well.

"It's a really, really hard vote for me," she said. "But I believe in my heart and soul that this will help public education students. So I'm going to stick with the yes, because I'm going to do everything that I can to ensure that we have scholarship granting organizations that help public education students and students with disabilities."

HB 1 is now before the Senate for consideration.

BILL

FROM PAGE A3

police officers for the job that they do in our communities to keep us safe, and if this bill helps in any way, I'm proud to offer you my support," he said.

Rep. T.J. Roberts, R-Burlington, spoke against the bill, first on constitutional grounds. He noted that

when the first machine gun was patented in 1718, it was not regulated or banned. He also raised some practical concerns with the bill.

"There are devices known as forced reset triggers, which utilize the energy of slides to reset triggers while still allowing the guns to be considered semi-automatic. This state law does not affect those devices. If we take these

off the street, criminals will just switch to those devices. I am not sure if this law has any real benefit," Roberts said.

HB 299 now moves to the full House.



Notice

Fiduciary appointments have been made by the Trigg District Court as follows: Case No. 26-P-00015 appointed Debbie Cowherd as Executrix for the Estate of Deloris Jean Calhoun, deceased on January 4th, 2026, 1200 Kings Chapel Rd. Cadiz, KY 42211. Attorney for Estate: James E. Bruce, Jr, P.O. Box 603, Hopkinsville, KY 42241. All persons having claims against said estates are notified to present them to the Fiduciary verified according to law not later than six (6) months from date of qualification of personal representative. This 20th day of February 2026 /s/ William Clay Stevens, Deputy Clerk Trigg District Court 41 Main Street Cadiz, KY 42211 270-522-6270



Notice

Fiduciary appointments have been made by the Trigg District Court as follows: Case No. 26-P-00020 appointed Diane Stewart as Executrix for the Estate of James Michael Stewart, deceased on January 24th, 2026, 1001 Rennison Road, Gracey, Trigg County, KY 42232. Attorney for Estate: H.B. Quinn, P.O. Box 1549, 14 Court Street, Cadiz, KY 42211. All persons having claims against said estates are notified to present them to the Fiduciary verified according to law not later than six (6) months from date of qualification of personal representative. This 20th day of February 2026 /s/ William Clay Stevens, Deputy Clerk Trigg District Court 41 Main Street Cadiz, KY 42211 270-522-6270

LEGAL NOTICE

COMMISSIONER'S SALE TRIGG CIRCUIT COURT CIVIL ACTION NO. 25-CI-00177 DIVISION I

(Electronically filed)

FORTERA FEDERAL CREDIT UNION, PLAINTIFF, against BRIAN DAVIDHIZAR, DEFENDANT

NOTICE OF SALE

By virtue of a Judgment and Order of Sale of the Trigg Circuit Court, rendered on February 13, 2026 in the above action, I shall proceed to offer for sale at the Trigg County Justice Center, Circuit Courtroom, Third Floor, in Cadiz, Kentucky, to the highest bidder at public auction on March 6, 2026 at or about the hour of 9:00 a.m., upon a credit of 10% of the sale price on day of sale, balance in 30 days, the following described real estate situated at 1378 Jefferson Street, Parcel Identification No.: C-1-3-1, Cadiz, Trigg County, Kentucky. The judgment in this case is for a total of \$98,832.31; plus interest at the rate of 7% per annum from September 9, 2025. For the balance of the purchase price, the purchaser must execute bond with approved surety or sureties, having the force and effect of a judgment and bearing interest at the same rate from the date of sale until paid. Provided there are sufficient funds, delinquent ad valorem taxes assessed against the real estate shall be paid from the proceeds of the sale. The property taxes for the year 2026, and later shall be paid by the purchaser. If the Purchaser does not pay the entire purchase price at the sale, the purchaser must execute bond with approved surety or sureties for the balance of the purchase price. Application to approve surety must be made to the Master Commissioner before noon, on or before the Tuesday prior to the sale. Surety must be a resident of this state, must own property worth double the amount to be secured beyond the amount of his or her debts, and have property liable to execution in this state equal to the sum to be secured. Early application and documentation of assets is advised. Approval is at the discretion of the Master Commissioner. There is a right of redemption for the defendants if the property does not bring two-thirds (2/3) of its appraised value. Bidders will be prepared to comply promptly with these terms. Any announcement made on date of sale take precedence over printed matter contained herein. James E. Bruce, Jr. Attorney for Plaintiff P. O. Box 603 Hopkinsville, KY 42241-0603

LEGAL NOTICE

H. B. QUINN MASTER COMMISSIONER P. O. Box 1549, 14 Court Street Cadiz, Kentucky 42211 270-522-3481 email: hbquinn@hbquinnlaw.com

LEGAL NOTICE

COMMISSIONER'S SALE TRIGG CIRCUIT COURT CIVIL ACTION NO. 25-CI-00067 DIVISION I

(Electronically filed)

NATIONSTAR MORTGAGE, LLC, PLAINTIFF, against CAMERON D. SUMNER ET AL, DEFENDANTS

NOTICE OF SALE

By virtue of a Judgment and Order of Sale of the Trigg Circuit Court, rendered on February 12, 2026 in the above action, I shall proceed to offer for sale at the Trigg County Justice Center, Circuit Courtroom, Third Floor, in Cadiz, Kentucky, to the highest bidder at public auction on March 6, 2026 at or about the hour of 9:00 a.m., upon a credit of 10% of the sale price on day of sale, balance in 30 days, the following described real estate situated at 156 Noel Drive, Parcel Identification No.: 39-101.01, Cadiz, Trigg County, Kentucky. The judgment in this case is for a total of \$151,169.05; plus interest at the rate of 7.5% per annum from December 1, 2024. For the balance of the purchase price, the purchaser must execute bond with approved surety or sureties, having the force and effect of a judgment and bearing interest at the same rate from the date of sale until paid. Provided there are sufficient funds, delinquent ad valorem taxes assessed against the real estate shall be paid from the proceeds of the sale. The property taxes for the year 2026, and later shall be paid by the purchaser. If the Purchaser does not pay the entire purchase price at the sale, the purchaser must execute bond with approved surety or sureties for the balance of the purchase price. Application to approve surety must be made to the Master Commissioner before noon, on or before the Tuesday prior to the sale. Surety must be a resident of this state, must own property worth double the amount to be secured beyond the amount of his or her debts, and have property liable to execution in this state equal to the sum to be secured. Early application and documentation of assets is advised. Approval is at the discretion of the Master Commissioner. There is a right of redemption for the defendants if the property does not bring two-thirds (2/3) of its appraised value. Bidders will be prepared to comply promptly with these terms. Any announcement made on date of sale take precedence over printed matter contained herein. Chris Wiley Attorney for Plaintiff P. O. Box 165028 Columbus, OH 43216-5028

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LEGAL NOTICE

COMMISSIONER'S SALE TRIGG CIRCUIT COURT CIVIL ACTION NO. 25-CI-00130 DIVISION II

(Electronically filed)

BANK OF CADIZ & TRUST COMPANY, PLAINTIFF, against RICHARD GORDON, JR. ET AL, DEFENDANTS

NOTICE OF SALE

By virtue of a Judgment and Order of Sale of the Trigg Circuit Court, rendered on February 12, 2026 in the above action, I shall proceed to offer for sale at the Trigg County Justice Center, Circuit Courtroom, Third Floor, in Cadiz, Kentucky, to the highest bidder at public auction on March 6, 2026 at or about the hour of 9:00 a.m., upon a credit of 10% of the sale price on day of sale, balance in 30 days, the following described real estate situated at 104 Water District Road, Parcel Identification No.: 4-059, Cadiz, Trigg County, Kentucky. The judgment in this case is for a total of \$304,379.00; plus interest at the rate of 6% per annum from December 8, 2025. For the balance of the purchase price, the purchaser must execute bond with approved surety or sureties, having the force and effect of a judgment and bearing interest at the same rate from the date of sale until paid. Provided there are sufficient funds, delinquent ad valorem taxes assessed against the real estate shall be paid from the proceeds of the sale. The property taxes for the year 2026, and later shall be paid by the purchaser. If the Purchaser does not pay the entire purchase price at the sale, the purchaser must execute bond with approved surety or sureties for the balance of the purchase price. Application to approve surety must be made to the Master Commissioner before noon, on or before the Tuesday prior to the sale. Surety must be a resident of this state, must own property worth double the amount to be secured beyond the amount of his or her debts, and have property liable to execution in this state equal to the sum to be secured. Early application and documentation of assets is advised. Approval is at the discretion of the Master Commissioner. There is a right of redemption for the defendants if the property does not bring two-thirds (2/3) of its appraised value. Bidders will be prepared to comply promptly with these terms. Any announcement made on date of sale take precedence over printed matter contained herein. Robert E. Ison Attorney for Plaintiff P. O. Box 648 Hopkinsville, KY 42241-0648

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