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HOUSE MEMORIAL 28

57TH LEGISLATURE - STATE OF NEW MEXICO - SECOND SESSION, 2026

INTRODUCED BY

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A MEMORIAL

REQUESTING THE GOVERNOR TO SUBMIT AN ADVANCE ELECTION TO
PARTICIPATE IN THE FEDERAL EDUCATION FREEDOM TAX CREDIT
PROGRAM.

WHEREAS, last year, President Donald J. Trump signed the
nation's first-ever federal education freedom tax credit into
law, and starting in 2027, taxpayers can claim up to one
thousand seven hundred dollars (\$1,700) in dollar-for-dollar
tax credits for donations to nonprofit scholarship-granting
organizations that award scholarships to kindergarten through
twelfth grade students; and

WHEREAS, this historic initiative can expand educational
freedom nationwide at no cost to state budgets and without new
regulatory burdens; however, scholarship-granting organizations
can only receive donations in states that formally opt into the

1 federal education freedom tax credit program; and

2 WHEREAS, if states do not elect to participate in the
3 program, donors who wish to claim the federal tax credit may
4 direct their charitable contributions to scholarship-granting
5 organizations in other participating states instead, and as a
6 result, students and families in nonparticipating states may
7 miss out on new educational opportunities funded by private
8 donations; and

9 WHEREAS, the decision to participate in the education
10 freedom tax credit program rests entirely with the governor of
11 each state; and

12 WHEREAS, the United States department of the treasury and
13 the United States internal revenue service recently announced
14 that states can make an advance election to participate in the
15 education freedom tax credit program by submitting a form to
16 the internal revenue service, and no state legislation is
17 required to opt into the program; and

18 WHEREAS, by opting into this program, New Mexico would
19 send a message to families, scholarship-granting organizations,
20 entrepreneurs and charitable donors that the state is ready to
21 expand educational opportunities for children; and

22 WHEREAS, delaying this decision may cause charitable
23 contributions to be sent to other states that act more quickly
24 and where public support for participation in the tax credit
25 program is strong; and

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1 WHEREAS, a recent poll shows that seventy-one percent of
2 registered voters nationally want their state governors to opt
3 in to the education freedom tax credit program, and a plurality
4 of those polled stated that they want to see immediate action;
5 and

6 WHEREAS, among poll respondents with school-age children
7 at home, seventy-eight percent stated they are likely to apply
8 for a scholarship if given the chance;

9 NOW, THEREFORE, BE IT RESOLVED BY THE HOUSE OF
10 REPRESENTATIVES OF THE STATE OF NEW MEXICO that in
11 consideration of the significant public importance of
12 supporting the availability of educational scholarships in New
13 Mexico, the simplicity of the opt-in process for the federal
14 education freedom tax credit program and the once-in-a-
15 generation opportunity this program presents for the state, the
16 governor be requested to submit an advance election to
17 participate in the program as soon as possible; and

18 BE IT FURTHER RESOLVED that a copy of this memorial be
19 transmitted to the governor.