

Pursuing a

VISIONARY

WORLD-CLASS PUBLIC EDUCATION SYSTEM



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Pursuing a Visionary World-Class Public Education System

Our vision for the future of public education in New Mexico extends beyond our classrooms, schoolyards and places of learning; it permeates our communities. This vision, based on the collective wisdom of educators, not only encourages students to become creators and innovators, but also is pragmatic in its approach. It acknowledges shared responsibility and the fact that our state's social and economic challenges are inextricably linked with our desire to create a robust public education system that serves the needs of all students, from early education through higher education.

Two years ago, we wrote the preceding paragraph to frame a set of education policy recommendations addressed to New Mexico's lawmakers. Since then, hundreds of thousands have died from COVID-19 in this country, and millions have lost their jobs. And the impact of COVID-19 and the resulting economic crisis has been worse for people of color. Black, Indigenous and Hispanic Americans all have COVID-19 death rates that are triple or more that of white Americans.¹ And 60 percent of Black, 55 percent of Native American and 72 percent of Hispanic households report facing serious financial hardship during the pandemic, compared with 46 percent for the general population.²

Today, we are recommitting to our vision as we struggle with the triple interrelated crises of COVID-19, racial and ethnic injustice, and a failing economy. We call on lawmakers to address the immediate needs created by these crises, but we also urge them to use this time to reimagine what may be possible for education and for our community on the other side of these crises.

Quality public education is not achieved by lawmakers pursuing silver-bullet or politically expedient solutions. Real advances in public education are made when policymakers engage in ongoing dialogue with all stakeholders, recognizing that our understanding of what makes for a quality system of public education evolves over time.

Bearing that in mind, if you have been a regular reader of this publication, now in its fifth iteration, you will see several new additions to our policy goals, some of which are the result of our own evolution in thinking about the education and services we provide to our communities. You will also see that some of the policy recommendations we outlined in previous editions were adopted since we last published this guide, and we outline some recommendations for lawmakers on how they may support these nascent programs and pilots.

For those legislative recommendations that seem recycled or repeated, this should serve as an important reminder of the immense amount of work we have left to do. Some of these recommendations have taken on new urgency in the midst of a public health crisis. And some of these policy recommendations, while previously adopted, require renewed action to ensure ongoing funding.

Our vision as a union of professional educators is rooted in our shared experiences and wisdom. Informed by the communities we live in and the students we serve, our policy goals seek to improve the educational outcomes of students and transform our profession. When enacted, bold policy, informed by educational experts, can transform lives.

Students continue to be our focus, and will remain our focus during our advocacy inside the Roundhouse and throughout our shared communities. But we also know that educators' working conditions are students' learning conditions. We produce better outcomes for students and families by establishing and maintaining a supportive and rewarding work environment for educators.

The *Martinez/Yazzie v. State of New Mexico* lawsuit reminds us that we must confront the state's failure to provide a sufficient and culturally responsive system of education for all New Mexican students. While we made



important progress during the last legislative session when lawmakers approved significant new funding targeted to address historic underinvestment in our educational system, there is much work left to be done to repair the systemic issues of racism and marginalization of our Native American, Hispanic, Black, English language learner and special needs communities. We must rededicate ourselves to the pursuit of equity for all communities and at all levels.

COVID-19 has laid bare the inequities in school funding, along with the long-term neglect of our school facilities, our state's dismal infrastructure and our underinvestment in early education and career and technical education. While we include recommendations to address obvious and immediate needs arising out of the pandemic, we call on lawmakers to use this opportunity to reimagine public education.

We must seize this opportunity to achieve a more equitable, student-focused education system that helps each child to succeed and achieve.

We hope lawmakers will take notice of the recent progress we've made and build upon successful initiatives like the expansion of community schools, continuation of the highly successful Grow Your Own Teachers Act and increased investments into beginning teacher mentorship and residency programs designed to prepare new teachers well, all parts of a focus on attracting and retaining the teachers our students deserve. Each of these are examples of foundational pieces of policy that

are providing a solid framework for continued improvement in New Mexico.

The demands of maintaining schooling during a pandemic have placed stress on our profession and our students, but we've met these challenges head-on. In transitioning to varying degrees of remote and hybrid learning throughout the public health crisis, we rediscovered and reacknowledged our resiliency as a profession. Our work is not done, but with such rapid and drastic changes in conditions, we have been freed to return to innovation and imagination.

As you consider the following policy considerations, view them through that same lens of innovation and imagination. Policies we enact in a partnership as lawmakers and stakeholders must meet the intersectional demands of our educational system, but we firmly believe that through collaboration, conversation and trust, we can produce outcomes that meet the needs of not only New Mexico's public school students, but our society as well.

Our education system is meant to serve the collective good and create the kind of society we want to live in, and our students deserve. We must attract and retain professional educators and support them to create learning environments focused on inquiry, equity, discovery and creativity. As our society's needs evolve, our systems of public education must grow and evolve to ensure our students are competitive and best prepared for a successful future, whatever pathway they may choose.

These policy recommendations have been developed with these outcomes in mind and are informed by the landmark 2016 National Conference of State Legislatures' report *No Time to Lose: How to Build a World-Class Education System State by State*, and yet many of our suggestions are uniquely New Mexican. They include recommendations for our early childhood education system, our licensed and classified K-12 workers and our higher education system. Combined with the intersectional need for a fair tax revenue system, respect for labor rights and a strong commitment to anti-racism and social justice, New Mexico can and will deliver the high-quality, future-focused education our students deserve.



Responding to the COVID-19 Pandemic

Holding Districts' and Institutions' Finances Harmless

Since the onset of the COVID-19 pandemic and the mid-March 2020 school closures, AFT New Mexico has worked closely with local school and higher education administrations to ensure the maximum level of educational continuity and the eventual safe return to school. Our nation's response to COVID-19 has laid bare inequities and consequences for children that must be addressed. This pandemic is especially hard on families who rely on school lunches, have children with disabilities or lack access to internet or healthcare.



Returning to school is important for the healthy development and well-being of children, but as AFT NM has consistently advocated, we must pursue reopening in a way that is safe for all students, teachers and staff. Reopening schools in a way that maximizes safety, learning and the well-being of children, educators and

staff requires substantial new investments in our schools and campuses. The pandemic has reminded so many what we have long understood: that educators are invaluable in children's lives, and attending school in person offers children a wide array of health and educational benefits. In order to truly value New Mexico's children, state lawmakers must appropriately support the educational community in safely returning students to the classroom and reopening schools.

The COVID pandemic has created significant new costs for school districts, from purchasing expensive protective gear for staff and delivering meals directly to needy students who aren't in school, to investing in computer equipment and internet hot spots to ensure students can access online learning, all while districts are still recovering from decades of disinvestment in their schools.

The pandemic has disrupted higher education as well, with many classes moving to online-only instruction. As students have left on-campus housing and made less use of dining facilities, colleges and universities have been forced to refund room and board expenses. The Trump administration's anti-immigrant rhetoric and immigration restrictions have also caused many international students to return home. All of this has resulted in declining revenue at a time when institutions' student and faculty support and infrastructure needs are growing. State support of our higher education system was 23 percent below 2008 recession levels going into the pandemic. Without a significant boost in aid to help our colleges and universities respond to the current crisis, it might take them years to recover.

At the same time, the pandemic has triggered an economic downturn that is causing a decline in local revenues, leaving districts strapped for cash. While some districts are experiencing shrinking student populations as some parents opt to home-school their kids or enroll them in private school, costs are not going down, and there are indicators that enrollment declines are only temporary. Realizing the financial hardships districts are facing, North Carolina legislators recently introduced a

hold-harmless provision for their 2020-21 school year that would direct the state to fund districts at the levels they received last year, regardless of changes in their student populations.³

We are still not on the other side of the pandemic. It may be some time before there is a widely available vaccine, and we are again witnessing a surge of infections in most parts of the country as we enter the 2020 winter. Thousands of school employees are at risk of being displaced from their jobs if New Mexico's schools must once again shut down for prolonged periods. If that happens, school districts will require significant relief from the state.

Bottom line: New Mexico's lawmakers should follow North Carolina's example and enact a hold-harmless provision for the next two to three school years, to maintain funding for school districts by using pre-COVID enrollment numbers to calculate per-pupil funding levels. The state should do the same for district transportation subsidies and rely on pre-COVID ridership numbers, regardless of changes in a district's student population. Lawmakers should also adopt similar protections for higher education institutions to prevent funding shortfalls from being passed on to current or future students.

Ensuring Students' Access to Online Learning

This past spring has brought to light the massive challenges posed by remote learning. According to a report from the state's Department of Information Technology, 1 in every 5 students in New Mexico public schools lives in a household without an internet subscription, and around 8 percent of students don't have a computer at home.⁴ The report identified another challenge: Several of the state's internet service providers don't have the capacity to provide rural school districts with the service they need. Internet service providers have said they need a better strategic broadband and wireless plan from the state to expand rural service.

With 20 percent of students lacking an internet subscription, it's clear that rural districts aren't the only ones dealing with internet access issues. Census Bureau surveys indicate that three times

as many households in urban areas remain unconnected as in rural areas.⁵ A recent Carnegie Mellon University/Massachusetts Institute of Technology report analyzed the Census data and found that both poverty and race affect students' access to the internet. Students who live in households receiving food stamps were 16 percent less likely to have access to high-speed internet and 10 percent less likely to have access to internet at all. Black children and youth were 8 percent less likely to have access to high-speed internet and 4 percent more likely to have no internet access.⁶

Bottom line: It is estimated that New Mexico will need to spend an additional \$20.9-\$26.2 million to ensure all students can participate in remote learning over the next 12 months.⁷ State lawmakers should enact a spending plan that ensures every household with a student or educator has access to broadband internet.

Addressing Local Learning Needs

Both the Extended Learning Time and K-5+ programs will help us to address historic student needs that have been exacerbated by the pandemic. This year it is important to have the local autonomy necessary to cater these programs to the needs in each unique community.

- Targeted Support for Elementary Students

We know that online learning has been difficult and problematic. There are concerns that some students, especially those who have had intermittent or no attendance while learning has taken place online, will be at a significant disadvantage compared with their peers who have reliable internet access and have been able to attend class consistently. The state should make a temporary modification to the current K-5 Plus program to provide additional time to students during the 25 days before, or after, the 2021-22 school year.

- Extended Learning Time Program

While some districts can best address students' needs with 10 additional days of schooling, others feel the flexibility to add hours instead of



days will best support their students, especially those whose needs have increased as a result of the pandemic. Extended Learning Time funding (as applied in hours) will support districts to create a model that can be used as either enrichment or remediation based on the needs of the students in each school's community.

Upgrading School Ventilation Systems

Making schools safe for students, teachers and staff during the COVID pandemic requires safeguards to help prevent the spread of the virus in school. Having proper air circulation and filtration in indoor environments is necessary for the control of the spread of viruses, including SARS-CoV-2. Districts need to establish protocols on inspecting, repairing and providing maintenance on ventilation systems within their buildings. The American Society of Heating, Refrigerating and Air-Conditioning Engineers has developed proactive guidance in its document "Reopening of Schools and Universities" to help address coronavirus concerns with respect to the operation and maintenance of heating, ventilating and air-conditioning (HVAC) systems.⁸ In general, it recommends establishing enhanced inspection

and maintenance of the systems in addition to increased ventilation and filtration measures.

A 2017 review of research on ventilation in schools suggests that most school ventilation systems fall short of standards on minimum ventilation rates. This has implications beyond the pandemic. There is compelling evidence from the research that student absences fall and student performance increases with increased ventilation rates. And, as we know, lower student absence rates are associated with higher grade point averages. Increasing ventilation rates may impose new HVAC system capital costs, but the costs are worth the return on investment.⁹

Bottom line: Many New Mexico schools went into the pandemic already having poor indoor air quality, and they likely won't be able to improve fresh air ventilation without making time-consuming and costly repairs. New Mexico lawmakers should follow California's example and create and fund a School Reopening Ventilation and Energy Efficiency Verification and Repair Program to test, adjust, repair and replace HVAC systems in public schools over the next three years.¹⁰

Supporting Early Childhood Education

Research shows learning does not begin in kindergarten; brain development is most rapid in the first years of life. Early childhood education is essential for building a foundation for future learning. Findings from the National Institute of Child Health and Human Development's Study of Early Child Care and Youth Development demonstrated that children who were in high-quality care from birth through 54 months scored higher in language, reading and math than their peers who were in consistently low-quality care.¹¹ Those who attend pre-K do better in school, are less likely to need special education services or have to repeat a grade, and are more likely to graduate from college and maintain stable jobs and families.¹² Despite all the good that public spending on high-quality early learning can do, far too few children in New Mexico have access to it.

New Mexico's pre-K system serves only 38 percent of 4-year-olds and 5 percent of 3-year-olds.¹³ As of 2019, the state spent a little more than \$68 million on preschools. Adjusting for cost-of-living differences across states, New Mexico spends \$6,496 per pupil, far less than states with full-day hours and high-quality standards, where spending is as high as \$11,667 to \$15,970 per pupil.¹⁴ Moreover, the resources made available for infant and toddler child care in New Mexico seldom include essential wraparound services, like dental, vision and health screenings, or provisions schools need to meet advanced quality standards. New Mexico's child care subsidy does not remotely cover the full cost of quality care.

Bottom line: Recent state-spending increases on the child care subsidy program are welcome, but they do not go far enough.¹⁵ The New Mexico Legislature should make it a priority to provide universal early childhood education access for all 3- and 4-year-olds, in a mixed-model approach. Universal access to early childhood education is a smart investment, attracts business investment and ensures a better chance for future success later in a student's educational journey.

Professionalizing the Early Childhood Education Workforce

While a child's interactions with parents and family members are the most crucial influences on a child's early learning, caregivers and early educators, who may spend several thousand hours in a young child's life, also play an essential role. The National Academy of Medicine points to the "linkages between the well-being of children from birth to age 8 and the well-being of adults who care for and educate them" to make the case for investing in the development of the early childhood education profession. In a 2017 paper, it declared: "Supporting a strong and fairly compensated workforce is critical to the future health and development of children."¹⁶

Quality early education depends on proper preparation, training, compensation and support for those who care for and teach our children. New Mexico should invest in programs to develop the knowledge and skills of early childhood educators in order to professionalize the early childhood education workforce. We need high standards for the profession to ensure early childhood educators can earn living wages and New Mexico's children have access to a fully qualified and effective workforce. Right now, the median annual salary for a preschool teacher is \$33,160, while the median annual salary for a kindergarten teacher is \$52,290.¹⁷

To manage the expansion of early childhood programs, the Legislature should continue to support the newly created Early Childhood Education and Care Department to align and coordinate the agencies, systems and processes that support children. Research shows that we could see better outcomes and service delivery if all areas of government charged with early childhood programs worked more collaboratively.

Finally, pre-K learning centers are not day care centers; they must be places where education professionals work with young learners to build a strong educational foundation to help them succeed in school and in life. The knowledge and skills of early childhood center leaders set the tone for the early childhood workplace. To be

effective, early childhood programs need to be led by professionals who can both manage the day-to-day operations of the center and provide direction on early childhood development and learning.

Bottom line: Legislators should commit to investing in New Mexico’s early childhood education workforce. To build a quality workforce of professionals, educators require access to affordable training, professional development opportunities and wages commensurate with their qualifications and responsibilities. Lawmakers

can support the professionalization of the early childhood education workforce by creating and supporting a workforce board made up of educators and other stakeholders that would be charged with developing clearly defined training and competency standards as well as a professional career ladder. Lawmakers should also develop clear guidelines for early childhood centers that distinguish them from day cares, and they should require these centers to be led by administrators who have knowledge and expertise in early childhood education.



Investing in Community Schools

Community schools provide much-needed services to often underserved communities. Community schools are also an accepted turn-around model under Title I funding provisions. It is clear, based on research and the real experiences of our educators, that the state must address the needs of the whole child. No matter how rigorous the instruction, if a child has socio-emotional and physical/mental health needs that are unmet, they will not be able to learn. Education researcher Linda Darling-Hammond argues that individual teachers may account for only about 7-10 percent of overall achievement. Meanwhile, socio-economic status usually accounts for 50-60 percent, and other school and home factors can account for as much as 10-30 percent. These factors can include challenges related to housing, nutrition, violence and gang-related activity, transportation and a host of other obstacles that communities across the country are striving to overcome.¹⁸

A community school isn't just a center of education—it can become the new heart of the community. Community schools help create better conditions for both teaching and learning, and link medical, mental and social services to children and their families. They focus on creating stable environments in which teachers can teach and students can live and learn. They're places where teachers, families, community members and service providers can come together in coordinated, purposeful and results-focused partnerships. These schools are open outside the regular school day and offer programs and services such as day care, tutoring, after-school programs and adult education. Data consistently show that students who attend community schools, and who receive their services, supports and enrichments, have improved academic performance as well as increased motivation and engagement in learning.¹⁹



Community schools are not a program—they're a strategy for doing schools differently. A community schools strategy organizes and engages a variety of stakeholders and resources to provide an array of opportunities and pathways to life success for students and their families alike. Most importantly, community schools prioritize equity, excellence and engagement—all key to educational success.

New Mexico's community schools are relatively new, but there are several fully functioning community schools throughout the state through the ABC Community School Partnership and the Elev8 program. Expanding them to include 3- and 4-year-olds would be a bold step toward improving public education in the state.

Bottom line: During the 2019 legislative session, lawmakers expanded the community school model in New Mexico by providing additional funding and allowances for implementing community schools on a larger scale. In order to maximize the benefits of early childhood programs, the state should continue to scale up the support in order to fully implement the community school model for all early childhood programs and K-12 school settings.

Supporting Young Learners

Providing Playtime for Pre-K through Elementary Students

Ongoing pressures to maximize classroom instruction time have resulted in a loss of recess time. This is unfortunate, as research suggests playtime is just as important as structured instruction for young children's cognitive development. A 2016 study of Texas schools, for example, found that when kindergarten and first-grade students received additional time to play, their academic performance on reading and math increased significantly.²⁰ Other studies have found that playtime helps students develop an understanding of their emotions, thereby facilitating learning on how to become more emotionally self-regulating.²¹

In 2013, the American Academy of Pediatrics' Council on School Health issued a statement emphasizing the importance of recess, explaining that:

Recess serves as a necessary break from the rigors of concentrated, academic challenges in the classroom. But equally important is the fact that safe and well-supervised recess offers cognitive, social, emotional, and physical benefits that may not be fully appreciated when a decision is made to diminish it. Recess is unique from, and a complement to, physical education—not a substitute for it.²²

Bottom line: At least five states have laws requiring recess: Florida, Missouri, New Jersey and Rhode Island require 20 minutes of daily recess for elementary students, while Arizona mandates two recess periods throughout the day. An additional seven—Connecticut, Iowa, Louisiana, North Carolina, South Carolina, Texas and Virginia—require between 20 and 30 minutes of daily physical activity for elementary schools.²³ Current regulations in New Mexico provide that the student lunch period be at least 30 minutes and lunch recess should not be counted as part of the instructional day. However, morning and afternoon recess are

counted as a part of instructional time during the five and a half hours per day, or 990 hours per year. New Mexico lawmakers should enact legislation to require a minimum of three recess periods for pre-K through elementary school students, with time in the morning, at lunch and in the afternoon.

Eliminating K-2 Testing

New Mexico's K-2 assessment systems, notably Istation, which puts early learners through online literacy tests, is sad evidence of this nation's obsession with testing. The data attained from such tests are skewed to favor students who have greater proficiency with the test's technical components. Too much time must be spent teaching kindergarten students computer skills in order to use the tests properly, like drag and drop and symbols represented on the screen for things like volume and sound, rendering the assessments unhelpful for informing instruction. Teachers should be given professional deference to use assessments that are developmentally appropriate and authentic, are based in observational data and offer the kind of information that teachers and educational assistants can use to plan lessons and differentiate instruction.

Bottom line: State lawmakers should remove state-required reading assessments for students in grades K-2.



Rethinking New Mexico's Graduation Requirements with Equity in Mind

Overall, New Mexico's high school course requirements do not serve the educational needs of all students. They also fail to prepare students for careers that exist today. Ideally, students should be able to choose their own pathways to graduation (much like we do in college) and align their coursework requirements with the skills and knowledge they've identified as necessary for success after high school. This means, for example, allowing students who plan to go into a technical field to replace some of the literature course requirements with a technical writing or reading course. While there is a role for the New Mexico Public Education Department to play in developing some common course descriptions, districts should be allowed to amend or develop their own descriptions. This way, a student interested in a career in construction would be allowed to focus their attention on relevant math coursework, hands-on career and technical education (CTE) electives and business communication, and forgo an emphasis on less relevant math, science and literary coursework.

High school graduation requirements should also be aligned with state industry partner needs. New Mexico boasts two of the nation's largest labs, as well as technology companies like Intel. Students should have access to technology curriculum, so they leave high school prepared for the jobs that are currently in demand. Unfortunately, our classroom technology is severely outdated, and our state lacks infrastructure to provide reliable internet to many rural areas. State investments in classroom technology can go a long way in addressing equity issues raised in the *Martinez/Yazzie v. State of New Mexico* lawsuit.

Current graduation requirements have unfortunately forced districts to move to seven-period schedules. This limits student course options; for example, there is no room for a credit recovery option during the school year, and this most negatively impacts our poor and

minority students. Seven-period schedules also result in larger homework loads, more stress and shorter class periods, while increasing the burden on teachers, who end up with larger class sizes and too many classes for which to prepare.

Finally, New Mexico's high school graduation requirements also limit time available for elective coursework. A vibrant electives program is just as precious as core classes, and this must include career and technical education. Across the nation, *when students are provided with choices over their coursework*, student effort and learning improve.²⁴ Electives can also serve as effective vehicles for core content learning.

Bottom line: New Mexico should change the current high school graduation requirements to allow more flexibility in how students earn credit in different content areas. For example, the state should:

- Adjust the math credit requirement to three; adjust math courses to reflect real-life skills, allowing for flexibility to take a math-heavy path based on career choices; provide financial literacy, basic statistics and data analysis course options; and offer math options related to CTE paths (e.g., math for construction careers tied in with building design).
- Allow for science elective classes for graduation credit. Culinary arts, astronomy and geology should count toward science graduation requirements. CTE classes and art classes, if structured appropriately, should overlap with science credits as well.
- Allow flexibility for English coursework, providing students with options like technical writing and CTE-specific English courses.
- Allow for the replacement of fourth-year core subject requirements with a capstone project that fulfills requirements for all content areas.

Investing in K-12 Education

A new day for public education in New Mexico requires the Legislature to commit the appropriate resources. New Mexico ranked 37th for support of K-12 education at the start of the Great Recession in 2008, when the American Institutes for Research found that the state needed to increase funding by 14.5 percent in order to achieve an adequate and equitably financed system of public education.²⁵ By 2018, the state had dropped to 42nd, and real spending was 10.5 percent below 2008 levels.²⁶ In 2019, average teacher pay was about 23 percent below the national average, with New Mexico ranked at 49th.²⁷

It would cost New Mexico about \$356 million just to bring spending back to 2008 funding levels for public education, after accounting for inflation.²⁸ And 2008 funding levels were already \$412.7 million short of sufficiency, as affirmed by the recent *Martinez/Yazzie v. State of New Mexico* ruling.²⁹

Schools and systems that work to build a positive and productive school culture attend to both the physical and intellectual needs of teachers and students. In well-funded schools, students' basic needs, including safety and social-emotional health, are systematically addressed; up-to-date and appropriate materials for teaching and learning are provided; and students learn in environments that promote trust, respect, empowerment and a focus on continuous learning.

Well-funded schools are able to meet the needs of the whole child, with robust curricula available to all students, including those who come from our poorest communities, English language learners and children with special needs. New Mexico must invest to ensure all schools have fine arts and CTE classes for high school students. The state should ensure all schools have the resources and tools they need—like a well-stocked library and the latest in technology equipment—to implement a well-rounded curriculum.

Well-funded schools, where teachers are adequately compensated and sufficiently supported, are also better able to retain teachers. According to Richard Ingersoll of the University of Pennsylvania, one of the most cited reasons teachers give for leaving the profession is that they don't have the essential resources and proper working environment to do their jobs well.³⁰

Bottom line: New Mexico must raise per-student school funding to the levels required to provide every child with a sufficient education. And funding levels should be evaluated and revised at least every five years. Per-student school funding levels, the foundation of the state equalization guarantee (SEG) distribution, must be used with the number of students (times the weighted factor) as the multiplier. The promise of sufficient funding should be maintained, with a failsafe (perhaps the state's Permanent School Fund) that is triggered if funding levels fall below what has been defined as necessary to provide schools with sufficient funding. It's time to take the politics out of school funding. When public schools have more money, students do better.



Attracting and Retaining the Educators Our Students Need and Deserve

The ability to attract and retain excellent educators is one of the most important drivers of a well-functioning education system—a system that must prepare diverse students with complex needs to participate in today’s knowledge-driven economy. We need a continuum of supports designed to attract and retain teachers to our state. Based on research from world-class systems across the globe, AFT NM has proposed “A Systemic Approach to Attract and Retain High Quality Educators in New Mexico through a Continuum of Professional Support.” These ideas have been presented to the New Mexico Public Education Department, Legislative Finance Committee, Legislative Education Study Committee and Albuquerque Public Schools Board of Education. While legislators adopted many of our recommendations, some of the progress made was interrupted by the COVID crisis and the subsequent impact on the state’s budget. Working to attract and retain quality educators, including nurses and support staff, should be a goal of all education stakeholders.

Our policy recommendations include proposals that start with high school students, providing them with revitalized career and technical education programs that include expanding Educators Rising and a “grow your own” program currently in many high schools across the state. The policy recommendations then follow future teachers to college and throughout their careers. The continuum includes:

- Pre-service: A rigorous college preparation program with more clinical practice time and loan forgiveness for service.
- Teacher residencies: A paid, alternative licensure route for pre- and post-baccalaureate students.
- Mentoring: Increased funding for beginning teacher mentoring, as per New Mexico state law.
- Induction: Continued support in years 2-5, if needed.
- Resources: Funding that is sufficient and consistent.

- Professional development: Site based, job embedded and ongoing.
- Teacher evaluation: Fair and informative teacher evaluations.
- Competitive salaries: An enriched statewide career ladder.

Bottom line: New Mexico legislators should continue to monitor the newly created and implemented teacher evaluation plan for its continued fairness and informative value, and to ensure that the results of this collaborative and stakeholder-involved process are preserved. Legislators should also fully fund and grow the following programs, which experienced reductions during the June 2020 Special Session:

- \$6 million for elementary physical education programs, and \$40 million for K-5 Plus programs;
- \$4.2 million for mentorship stipends;
- \$2 million for early literacy interventions;
- \$92.6 million for planned school personnel salary raises;
- \$32.4 million for base SEG appropriation;
- \$8 million for the New Mexico Public Education Department’s Education Reform Fund for culturally and linguistically appropriate instructional materials and curriculum;
- \$5 million for the Education Reform Fund for a pilot extended summer learning program in historically defined “Indian impacted” school districts or charter schools (including early childhood);
- \$4.5 million for the Education Reform Fund for instructional materials;
- \$2.9 for the Education Reform Fund for school improvement grants;
- \$1 million for the Education Reform Fund for teacher residencies; and
- \$1 million to grow and expand eligibility of the Grow Your Own Teachers Act to include all eligible classified educators, and create a similar pathway for health assistants pursuing a degree in nursing.



Supporting Culturally Responsive and Anti-Racist Work in New Mexico's Classrooms

Anti-racism is the “active process of identifying and eliminating racism by changing systems, organizational structures, policies and practices and attitudes, so that power is redistributed and shared equitably.”³¹ Anti-racist work means acknowledging that racist beliefs and structures are pervasive in all aspects of our lives—from education to housing to climate change—and then actively doing work to tear down those beliefs and structures. Schools across the nation are committing to the all-important work of anti-racism. Equitable education efforts intentionally replace the historically dominant narrative with culturally responsive teaching and curriculum that is inclusive of other racial groups’ history, contributions and insights.

This anti-racism framework supports cultural responsiveness as a much deeper introspection of instructional practices in order to ensure that educators are not simply teaching content but teaching students in ways that respect, promote and incorporate diverse ways of thinking, learning and communicating. As such, in all classrooms, we must support a critical and interdisciplinary study of race, ethnicity and indigeneity, with a focus on the experiences and perspectives of people of color, and address the social, economic and political ways in which identity-based systems of oppression and privilege connect.

Bottom line: New Mexico’s lawmakers should support educators who incorporate anti-racist lessons into their curriculum and who address issues of power and privilege embedded in our educational systems. Specifically, state legislators should protect educators from threats of censorship or sanction for teaching the 1619 Project,³² or for teaching about the ways in which Black, Hispanic and Indigenous people have actively resisted their oppression, marginalization and the manifestation of oppression through historic and existing institutional structures. New Mexico lawmakers should also empower educators to confront

bigotry and racism by making grant funds available for educators and school districts that seek to incorporate anti-racist lessons into their curriculum.

Creating a culturally responsive classroom also means supporting ethnic studies programs that embed educational practices that:

- Situate each student’s family, community, knowledge and culture at the center of learning.
- Utilize culturally relevant texts, focusing on the resiliency of marginalized communities (as opposed to victimization), and openly discussing issues of power and privilege as they relate to texts, historical events, current events, statistics, etc.
- Include historically relevant ways of learning to meaningfully engage students (e.g., storytelling, call and response, cultural arts), incorporating historical and modern role models of otherwise marginalized people and issues in the American experience, and reframing dominant narratives about race, culture, language, sexuality, gender, etc., in order to center marginalized experiences (e.g., a story of a marginalized group should not be seen as an “addition” to a story, but rather, the marginalized story should be at the center of learning).
- Develop students’ critical consciousness. The first step in this process is revisiting and reclaiming identity and also encompasses questioning objectivity and emphasizing principles of self-determination, social justice, hope, equity, healing and love.
- Create caring academic environments in which educators and students develop mutual respect, develop mutual trust and realize the humanity in one another.
- Engage in community responsiveness (e.g., youth participatory action research that allows students to become critical action researchers, develop empathy and understanding for themselves and others,

and focus on improving social conditions for themselves and their communities).

- Focus on intersectional justice by acknowledging social, educational, economic and political ways in which identity-based systems of oppression and privilege connect, overlap and influence one another.

An anti-racism framework also relies on instructional materials and fiction and nonfiction texts in which students in New Mexico can see themselves. Textbook companies do not typically provide anti-racist materials. And the materials that school districts purchase from the New Mexico Public Education Department's approved list of textbooks don't include rich literature in multiple languages from Black, Hispanic and Native authors; that challenges racism and shines a spotlight

on systemic injustice; or that corrects a whitewashed historical narrative and offers a vision for a more equal future.

Bottom line: New Mexico legislators should amend the section of the public school code to expand the definition of "instructional material" to include "original source material from primary sources" and "content resources, excluding electronic devices and hardware that support digital learning formats and educational programs." This change would provide schools more flexibility in spending funds for instructional materials by eliminating the requirement that schools must use 50 percent of their annual instructional material allocations on materials from the state-approved list.



Staffing Schools for the Needs of Students

When school employees, students and public school advocates walked picket lines together throughout 2018 and 2019, high on their list of demands was funding for more support staff focused on students' well-being. We must staff schools based on the needs of the whole child. Every preK-12 school should have a mental health team comprised of the following staff, each of whom play a distinct and important role in providing complementary mental health supports to students:

- **Behavior intervention specialists** have the most regular direct contact with students. They provide behavioral supports for students and support re-entry into the classroom by assisting students in assessing their behavior.
- **Licensed school counselors** work directly with students and families to support mental wellness through classroom lessons for students, evidence-based small-group counseling and individual counseling. Counselors also assist in the coordination of post-treatment plans for students and refer students for school or community-based mental health support.
- **Licensed school social workers** have special expertise in understanding family and community systems and linking students and their families with community services

essential to student success. Licensed school social workers assigned to special education work specifically with students who have an Individualized Education Program (IEP) to meet their identified needs.

- **Licensed school psychologists** apply expertise in mental health, learning and behavior to help children and youth succeed academically, socially, behaviorally and emotionally. School psychologists partner with families, teachers, school administrators and other professionals to help create safe, healthy and supportive learning environments that strengthen connections between the home, school and community.
- **Licensed school nurses** provide a comprehensive approach to preventing and addressing student health problems that may interfere with learning. The school nurse collaborates with school staff, students' families and community members to keep students safe at school, healthy and ready to learn.



Supporting Professional School Related Personnel

Early Education, K-12 and Higher Education Classified Staff

School support staff play valuable roles in early childhood, K-12 and higher education. They help create safe and welcoming school environments for students, deliver high-quality nutrition programs that help our kids succeed in classrooms and lecture halls, transport our students safely to and from school, and help struggling students learn to read. They are often the first people students see in the morning and the last people students see in the afternoon. School support staff are mentors, cheerleaders, doctors and confidants—and that's just their side jobs.

Wages for these workers have fallen behind, and workers are now earning less than they were 10 years ago. In order to attract highly qualified classified staff, we must raise wages. A full 40 percent of classified K-12 and higher education employees qualify for state/government assistance, despite working full time.

Research shows there is a shortage of educational employees across the country and state, which includes educational assistants and other classified personnel who are integral to the delivery of education to New Mexico's students at all levels. In New Mexico, while our vacancies are slowly decreasing, there is still a need for educators who work with high-need student populations. New Mexico schools should be "high road," model employers that support their workforce with wages that allow employees to meet their basic needs and account for the benefits of their increased productivity. Higher wages are an investment that will help retain these workers for the long term.

Bottom line: New Mexico should provide a minimum wage of \$16 per hour and a \$5- to \$6-per-hour longevity wage increase for all education employees (including transportation employees with private contractors) and provide for cost-of-living adjustments, while continuing

to strive toward a living wage for all educational employees. These additional increases (both living wage increases and longevity raises) would combat the salary compaction that occurred during the administration of former Gov. Susana Martinez and increase contributions to the New Mexico Educational Retirement fund.

Creating Career Pathways for Classified Staff

Classified school and university staff play an integral role in school success and are invaluable providers of student support. The demands placed on them are unique, and whether they are custodians, food service workers, secretaries or clerical workers, the knowledge they gain over time while working with students is incomparable to experience gained outside the school setting. Just like teachers—with experience and proper training—school support staff become experts in their fields, providing training and mentoring to less experienced colleagues. States should invest in training and provide classified staff with career pathways that allow them to advance in their careers, developing into the experienced school professionals that students need.



Bottom line: The New Mexico Legislature adopted a Joint Resolution in 2020 directing the Higher Education Department, the Public Education Department and the Workforce Solutions Department to convene a working group to study the feasibility of developing a career pathway for classified staff. While the COVID pandemic has delayed that working group from convening, lawmakers should provide guidance and resources to ensure this work moves forward.

Growing Our Own

When given the opportunity, many early educators and K-12 and higher education classified educational employees would pursue a lifetime career in the education profession. Research demonstrates that when educational assistants become teachers, they often stay in the education field for the remainder of their career. We should support professional development and opportunities for advancement in the educational system, whether it is educational assistants who are empowered to take on additional responsibilities within their job site, or educational assistants who are encouraged to pursue licensure as a teacher. In both of these scenarios, a “grow your own” approach benefits New Mexico public schools and helps to alleviate the extreme levels of vacancies across all educational job categories.

Bottom line: During the 2019 legislative session, lawmakers created a Grow Your Own program that provides grants to schools to provide for paraprofessional career development. New Mexico lawmakers should expand on this program by providing sufficient funding to make it more widely available. New Mexico should also create a scholarship fund for educators in early childhood settings and classified educational employees in K-12 and higher education settings. Education is expensive, and as lower-wage workers, early education through higher education classified staff often cannot afford additional schooling without taking out risky loans and getting into deep debt.

Providing Pay Differentials for Educational Assistants When Working as Substitutes

Educational assistants provide a vital role in classrooms, assisting with instruction and classroom management, providing personal support to students and teachers, and building strong relationships with parents in the course of their work. When there are not enough teachers, educational assistants are also called upon to serve as substitutes. New Mexico already has 571 teacher vacancies, and in the midst of the COVID pandemic, educational assistants are being called on to serve as substitutes even more frequently. As they take on more classroom duties in the absence of teachers, they are being cross-trained and are preparing lesson plans. However, educational assistants are taking on the role of substitute teachers without being compensated, often while working side by side with other higher-paid substitutes.

Bottom line: Educational assistants should be provided a pay differential for work time spent serving as a classroom substitute.

Providing Safe and Secure Classrooms

Paraprofessionals often operate at a heightened level of vigilance to guarantee their and their students’ safety, and are required to intervene in situations where students and staff may be at risk of harm or injury. A study of 8,000 school staff workers’ compensation claims in Minnesota found that special education assistants are most at risk for “student-related injuries” and have the highest rate of workers’ compensation claims (five for every 100 full-time employees) for such injuries, compared with all other school personnel.³³ Proper staffing and training, and appropriate workplace safety plans, are a must for school support staff. Our schools must remain safe and healthy places for students and staff to learn and work.

Bottom line: New Mexico legislators should act on legislation introduced in 2019 that identified post-traumatic stress disorder as a condition covered under workers’ compensation.³⁴

Ensuring Safe Buses

New Mexico law requires school districts and private contractors that provide student transportation services to establish a system for replacement of school buses every 12 years.

School buses are the only form of mass transit in the United States where air conditioning is not mandatory. In communities like Las Cruces and Carlsbad, temperatures inside school buses during late spring and the summer months are generally 10 degrees hotter than the ambient external temperature, even with windows and vents completely open. As the metal frame and body of the bus become hotter due to heat from the engine and exhaust, temperatures can climb to as high as 117 degrees. This puts students and operators at risk in two distinct ways:

1. Overly hot buses often cause exhaustion for young riders. Because of the extreme temperatures, students run the risk of a heat-related illness, such as heat stroke, and that risk increases the longer they remain in a hot environment with no ability to find relief from the heat.
2. Prolonged exposure to the interior heat can cause feelings of lethargy and sleepiness in drivers and attendants. Both conditions impact their ability to make decisions, which can lead to slower reaction times and potential accidents. The symptoms of these conditions are often subtle.

While there is still no mandate that New Mexico's school buses be equipped with air conditioning, in 2019, state lawmakers provided funding for air conditioning for all district-owned buses. However, this funding was not extended to private contractors that provide student transportation services. Many public school districts in New Mexico rely on these private contractors to transport students, and the lack of air conditioning on their buses continues to pose a health and safety risk for operators and riders.

Bottom line: New Mexico should change the statute that makes air conditioning in school buses optional, replacing it with language that mandates all new and existing buses be equipped

with air conditioning. Additionally, the School Transportation Bureau should develop a list of buses that are aging out in order to prioritize fleet and district needs.

Funding to Ensure Every Bus with a Special Needs Student Has a Bus Attendant

School support staff members who are entrusted with managing transportation for students with special needs face several demands. They must operate special equipment, manage student behavior, administer healthcare insofar as they are qualified and serve as seating specialists in positioning and securing adaptive and assistive devices and occupants. Bus drivers by themselves cannot be expected to assist with student needs and manage the behavior of children while driving a bus. School bus attendants play a vital role in ensuring the safety of school bus passengers, along with other drivers and passengers on the road, by assuming primary responsibility for the supervision and safety of children in the school bus during transit. Right now, there is not enough funding to ensure that there is a bus attendant for every bus transporting a passenger with special needs.

Bottom line: New Mexico should provide sufficient funding to ensure that there is a bus attendant for every bus with a rider who has special needs.



Investing in Higher Education

New Mexico's higher education system has also felt the pinch of state cuts since the Great Recession. Inflation-adjusted state support per full-time equivalent (FTE) student has declined by 23 percent.³⁵ At the same time, inflation adjusted tuition costs have increased by 54 percent for four-year colleges and 36 percent for two-year colleges since 2008. The state saw the 28th-highest increase in the cost of a two-year degree during that time period.³⁶ It is time we reinvest in higher education, for the benefit of students and all higher education employees.

Student Loan Bill of Rights

Student debt is an anchor weighing down the economic aspirations of college graduates.

Nationally, total student debt has ballooned to almost \$1.7 trillion.³⁷ In New Mexico, 45 percent of college graduates in 2019 had student loan debt, and their average student debt was \$20,991.³⁸ While the average student debt burden for graduates in 2019 was the second lowest for all U.S. states, all New Mexicans now owe more than \$6.8 billion in student debt. Of all student loan borrowers, more than 1 out of every 5 are severely delinquent on their debt, and nearly a quarter of all borrowers living in rural New Mexico are severely delinquent. New Mexico ranks eighth among the states with the highest percentage of delinquent debt.³⁹

Unlike with other types of consumer debt, borrowers of student loans have limited options for refinancing or discharging their debt. Borrowers must also navigate a confusing student loan payment system where it is not always clear what entity is servicing their debt, as borrowers receive little information about how their debt may be transferred from one financial institution to another. There are also chronic, deep problems with predatory student loan servicers, and because of a lack of federal oversight, student loan borrowers have limited protections. Borrowers have been harmed by student loan servicers who misled them or steered them away from relief programs like income-driven repayment.

Bottom line: New Mexico's lawmakers should follow the example of other states and adopt a Student Loan Bill of Rights that requires licensing and oversight of student loan servicers in order to end the worst abuses.

Debt Cancellation and Loan Forgiveness

Teaching is a public service, and we should be working toward attracting and recruiting the best candidates and retaining veteran educators. Whether it is through our colleges of education or a grow our own model, lawmakers should consider how costs remain a barrier to entry into the teaching profession, and how debt burdens contribute to the desire to leave teaching.

For new educators, loan forgiveness can be a way to attract educators into the profession, along with incentives for teaching in hard-to-staff locations or subject areas. For current and veteran teachers, New Mexico has the ability to effectively cancel the debt of certain educators by adopting policies that direct New Mexico to stop collection on any loans created under the 1965 Federal Family Education Loan Program.

Lottery Scholarship Program

Only 35 percent of young adults ages 25 to 34 in the state have an associate degree or higher. That's the seventh-lowest higher education attainment rate of any state.⁴⁰ A 2019 analysis by New Mexico Voices for Children suggests one reason for this: Our state gives very little of its financial aid based on student need—31 percent, compared with a national average of 76 percent.⁴¹ New Mexico working families have some of the highest needs in the country. Just over half of New Mexico children under age 18 live in poverty.⁴² The state's Lottery Scholarship, the largest source of state aid to students, not only is poorly targeted to students with the greatest needs, but also has gone from covering 100 percent of tuition to covering about 40 percent.⁴³ This disproportionately hurts low-income students.

Bottom line: The New Mexico Legislature should target more state financial aid to the students who most need it by making the Lottery

Scholarship need-based and having it fully cover tuition for low-income students.

Supporting Higher Education Faculty and Staff

Academic freedom ensures that colleges and universities are “safe havens” for inquiry, places where students and scholars can challenge the conventional wisdom of any field—art, science, politics or others. It is grounded on the notion that the free exchange of ideas on campus is essential to good education. Academic freedom means faculty members determine the college curriculum, course content, teaching, student evaluation and conduct of scholarly inquiry.⁴⁴

Academic freedom is supported by three academic processes that are intended to provide professional autonomy to faculty, adjuncts and other instructional staff, while, at the same, ensuring that they adhere to a body of high scholarly standards. Those three processes are tenure, peer evaluation and shared governance.⁴⁵

The due process procedures known as tenure were generated to protect faculty members from being disciplined or fired for voicing opinions that do not violate professional norms of conduct but may offend powerful individuals and interests. Faculty members achieve tenure after undergoing a multiyear probationary period during which their work is continually evaluated. Evaluation of faculty work does not end with tenure.

New Mexico law currently provides that no appointed or elected member of the faculty of any state educational institution shall be removed except for cause.⁴⁶ However, these due process protections are not extended to other higher education employees.

Academic freedom also depends on the set of practices by which faculty, instructional staff and other academic scholars continually establish and re-establish standards of ethical behavior and good practice, and monitor the implementation of these standards on campus. The process should be self-regulating, as in other professions such as law and medicine, based on the principle that



academic workers are in the best position to make academic decisions.

The principle of peer review holds that faculty members should evaluate and recommend who gets tenure and who does not; faculty members should evaluate a faculty member’s quality of teaching and research; and curriculum should be set and approved by committees of other faculty members.

While New Mexico law currently provides faculty members with a right to a hearing prior to removal under rules adopted by the board of regents of the institution, this does not ensure that discipline or dismissal will be conducted through a faculty peer review process. Where peer review and collegial decision-making do not take place, neither administrators nor faculty are kept in check and academic freedom is weakened.

In well-functioning colleges and universities, educators are partners with administrators in the process known as shared governance, where both parties share decision-making on budgets, hiring and discipline, curriculum and academic standards. Academic freedom relies on the presumption that educators themselves are professionals who have been trained to make, communicate



and carry out decisions concerning instruction, research and questions facing our society. Peer review and administrative authority act as checks and balances upon each other, making shared governance work for the common good.

Supporting Adjuncts

All members of a school's faculty, full time and adjunct, should be treated with fairness and respect. However, according to a report from the American Federation of Teachers, nearly 25 percent of adjunct faculty members rely on public assistance, and 40 percent struggle to cover basic household expenses.⁴⁷ This is significant, as three-quarters of college faculty in the nation are contingent—part-time/adjunct or full-time temps. Not only do they receive low pay and no benefits, they also struggle with unpredictable workloads. Research has demonstrated that better support for contingent faculty has a positive impact on student success.⁴⁸ New Mexico can help increase the quality of public higher education by taking steps to support contingent faculty and to stabilize the instructional corps at state schools.

Bottom line: New Mexico legislators should enact a higher education personnel act that supports the three academic processes that ensure academic freedom at our colleges and universities. A higher education personnel act should also:

- Ensure faculty control of curriculum and instructional materials.
- Structure the state's higher education funding formula so that it provides sufficient funding for faculty and higher education staff salary and benefit adjustments to ensure equity across institutions.
- Extend just-cause protections to all employees.
- Provide for a base rate of pay of \$5,000 per credit hour for adjuncts and non-tenured faculty, and \$16 per hour for higher education support staff.
- Establish preference for adjuncts when full-tenured faculty positions become available.
- Assist adjuncts and part-time community college instructors in gaining eligibility for the federal Public Service Loan Forgiveness program.

Modernizing the Educational Retirement Board

State public pension funds are a central component of retirement security for educators and classified staff, and educator and classified staff retirement security is best served when plan beneficiaries participate in pension fund governance. Nearly all state pension fund governing boards include some representation from the fund's beneficiary membership, and most include trustees who are elected by beneficiaries, usually from the constituency they represent. The New Mexico Educational Retirement Board should strive for a membership best representing the active educational participants and recipients of the fund.

State law provides the NMERB be governed by a seven-member board of trustees, with four members who are political appointees and three members who are plan participants elected by their professional education organizations to represent retirement plan participants. Contrast that with the state's Public Employees Retirement Association, which is governed by a 12-member board with two politically appointed members and 10 board members elected by organizations representing plan participants.

According to the National Education Association's comprehensive study of educator pension plans, 38 of the 79 plans they studied had half or more of their governing bodies composed of active or retired participants. The study notes—citing work by David Hess,⁴⁹ Roberta Romano⁵⁰ and David Webber⁵¹—that “there is empirical data to show that member trustees of pension boards work better with investment and tax dollars than political appointees. Outside experts have concluded that member trustees, unlike political appointees, have a direct stake in a fund's long-term health and are shielded from outside pressure. . . . This perspective heightens their concern that they manage the retirement system in the most effective manner possible.” The study also found that the average board size is 10 members.

Two recent academic studies suggest beneficiary representation on funds is positively correlated with pension fund investment returns. In a 2019 study by the Center for Retirement Research at Boston College, researchers found that overall investment returns were positively correlated with five key elements of board structure and composition, including, notably, pension boards having between 20 percent and 70 percent beneficiary representation as a best practice.⁵² In contrast, a 2018 study published in the *Journal of Finance* suggests that “public pension funds governed by politicians are relatively more susceptible to pursuing political or personal gains at the expense of financial performance,” at least as it relates to private equity investments.⁵³

Bottom line: New Mexico legislators should take action to modernize and expand the composition of the Educational Retirement Board to include representation from AFT New Mexico, to ensure that the NMERB is truly representative of the fund's beneficiary membership.



Taxing Those Most Able to Pay to Fund Education

COVID-19 has triggered an economic crisis both here in New Mexico and nationwide. We are facing significant revenue losses, while the demand for healthcare, educational supports, housing and unemployment assistance is increasing. Declining revenues have already forced cuts to K-12 and higher education spending. These cuts threaten the important progress state leaders were making to return spending back to their pre-2008 recession levels.

As the current economic downturn threatens to drain New Mexico's state and local budgets of needed tax revenue, New Mexico can avoid mass layoffs; steep cuts in education, healthcare and other public services; and a downward spiral in the state's economy, by levying taxes on households, businesses and sectors of the economy that continue to have high incomes and generate healthy profits even in the midst of an economic crisis. COVID's economic pain is not universal. Firms that provide what have become essential services during the pandemic—cloud-based technologies, online retail, drug research, telemedicine and video conferencing—are thriving. Moreover, the nation's wealthiest citizens have seen their wealth increase by \$931 billion since the start of the pandemic.⁵⁴



The current crisis also highlights the need to diversify our revenue sources. Oil and gas revenue can account for as much as 25 percent of total general fund revenue.⁵⁵ At the same time, prices for New Mexico's oil and gas have been declining by an average of 44 percent since 2014.⁵⁶ Reporting by the Center on Budget and Policy Priorities on COVID-related state revenue shortfalls has consistently shown higher revenue loss projections for states most reliant on oil and gas revenues.⁵⁷

Finally, New Mexico was ranked as the 19th-least equitable state because of the tax burden we place on low- and middle-income earners, compared with the rich. In our state, the lowest-income earners spend about 10.6 percent of their income on taxes, while the wealthy spend about 6 percent.⁵⁸ Higher tax rates on high incomes can raise significant revenue to fund our schools, while also making our tax code fairer.

New Mexico needs diversified and reliable sources of revenue that are fair for middle- and low-income residents. Some options include:

High-Earner Tax. In 2003, lawmakers reduced the personal income tax rate for New Mexico's highest-income earners by almost half—from 8.2 percent to 4.9 percent.⁵⁹ During the 2019 legislative session, legislators raised the top tax rate to 5.9 percent. That important change will start to balance the tax code and raise significant new revenue. Lawmakers can do more to support our schools and make our tax code more equitable by raising the top tax rate, adding new top brackets to the tax code with higher tax rates, and/or enacting a surtax on income over \$1 million and targeting the revenue to fund education. We estimate that New Mexico's lawmakers could raise more than \$45 million if they were to levy a 4 percent surtax on income over \$1 million.⁶⁰

Capital Gains Tax. New Mexico allows taxpayers to deduct 40 percent of their capital gains income from their state taxes. The result of this is that those who derive income from investments pay a lower tax rate than those who derive their income

from salaries and wages. This largely benefits the highest-income earners, with 88 percent of the value of the capital gains deduction going to 13 percent of New Mexicans, those who earn more than \$100,000. An analysis by New Mexico Voices for Children estimates that this deduction costs the state about \$40 million every year.⁶¹

Tax on High-Value Properties. Lawmakers could follow the example of states and local governments that have adopted progressive property taxes to make property taxes fairer, and to make the wealthy pay more. A state-level real estate transfer tax is one approach. For example, New York levies a flat tax on the sale of properties, with an additional tax of 1 percent of the property's sale value for residences valued at \$1 million or more. The District of Columbia levies a transfer tax that is based on a property's sale value, with a higher rate for properties worth more than \$400,000.⁶² New Mexico could also consider adopting a state property tax and levy an annual property tax on high-value homes and use the revenue to fund education. Rhode Island's governor proposed such a tax in 2015 in the form of a surcharge on second homes worth more than \$1 million.⁶³

Inheritance Tax. The top 0.1 percent of the U.S. population hold 20 percent of the nation's wealth, while the bottom 90 percent own about 25 percent.⁶⁴ This concentration of wealth means that millions of families are held back, with fewer opportunities to advance. A tax on inherited wealth, with the revenue used to fund education, can create more broadly shared prosperity. Restoring New Mexico's tax on very large estates, with a \$1 million exemption, would generate \$70 million in revenue; with a \$3.5 million exemption, an estate tax would generate \$50 million. New Mexico could opt instead to impose an inheritance tax on the heirs of an estate. A state inheritance tax could be structured as an income tax, ensuring that wealthy heirs pay a higher tax rate on their inheritances than those of lesser means.⁶⁵

Gross Receipts Tax. The state's tax code includes dozens of exemptions to the gross receipts tax

that reduce revenues by hundreds of millions of dollars.⁶⁶ To make up the revenue lost to these exemptions, state and local governments have had to raise gross receipts tax rates on everyone else. These increases shift the tax burden to lower-income communities and make the state more reliant on gross receipts taxes from the oil and gas industry.⁶⁷ The state should review these exemptions to determine whether they contribute to job creation and economic growth, and rescind those that don't.

Tax Expenditures. A recent Legislative Finance Committee analysis of 2018 tax expenditures identified more than 100 tax deductions, exemptions and credits that drain the state's budget of more than a billion dollars.⁶⁸ As with the gross receipts tax exemptions we've already mentioned, lawmakers should review these tax breaks and rescind those that privilege some taxpayers over others or fail to contribute to job creation and economic growth.

Federal Opportunity Zone Capital Gains Tax Breaks. The 2017 federal Tax Cuts and Jobs Act created new capital gains tax breaks for investments in designated "Opportunity Zones." Billed as a job-creation strategy for low-income urban areas, the zones require no community benefits such as jobs created, good wages and benefits, or affordable housing. Not long after it was enacted, wealthy, well-connected investors began exploiting the tax break, using it to build high-end hotels and apartment buildings, or warehouses and storage facilities that employ only a small number of people.⁶⁹ New Mexico should decouple from the federal opportunity zone tax breaks, otherwise we would end up subsidizing these investments.⁷⁰

Tax Havens in Combined Reporting. Lawmakers enacted important corporate income tax reform in 2019 when they adopted mandatory unitary combined reporting. However, like most states, New Mexico only requires corporations to combine profits from parent and subsidiary companies formed in the United States. This means that corporations can form subsidiaries in tax haven countries to hide their profits from

taxation. New Mexico should follow the example of Alaska, Connecticut, the District of Columbia, Montana, Rhode Island and West Virginia by requiring corporations to also combine profits from subsidiaries formed in a foreign tax haven.⁷¹

Minimum Tax on Corporations and Passthrough

Entities. With so many tax deductions, exemptions and credits, corporations can end up paying little to no taxes. And passthrough entities like S corporations, partnerships and limited liability companies are not subject to corporate income taxes at all. Lawmakers should consider imposing a minimum tax on New Mexico corporations and passthrough entities to ensure that all of them contribute to New Mexico's prosperity.

Digital Services Tax. In 2019, France enacted a digital services tax of 3 percent on revenue from the sale of user data, digital advertisements and online platforms run by companies like Amazon, Apple, Google and Facebook.⁷² Following the French example, legislators in Maryland and Nebraska introduced similar taxes in 2020. The Maryland bill would tax revenue derived from digital advertising services at a rate of between 2.5 and 10 percent.⁷³ The Nebraska bill would add retail sales of digital advertisements to the definition of gross receipts for Nebraska sales tax purposes.⁷⁴ New Mexico should explore taxes on digital services provided by Amazon, Apple, Google and Facebook, as these firms have seen their profits soar during the pandemic.

Land Grant Permanent Fund. The Land Grant Permanent Fund, funded by revenue from leases and royalties on oil and gas and returns on invested capital, had a balance of almost \$18 billion in the spring of 2020.⁷⁵ Lawmakers should tap into this fund to fill the COVID-induced budget hole. After we get through this current crisis, lawmakers should vote to refer a constitutional amendment to New Mexico voters that would allow for distribution of LGPF revenues to fund education.

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