



State of New Mexico
House of Representatives
Santa Fe

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The Honorable Michelle Lujan Grisham
Governor, State of New Mexico
State Capitol, Room 400
480 Old Santa Fe Trail
Santa Fe, New Mexico 87501

Dear Governor:

I write to respectfully urge you to opt New Mexico into the federal Education Freedom Credit program and to do so without delay. This opportunity presents a rare moment for our state to deliver meaningful, student-centered support to families, particularly those who need it most, without placing additional strain on our state budget.

Over the past several years, you have prioritized expanding resources to children and families, including expanding access to early childhood programs, universal childcare, and free higher education, recognizing that cost should not be a barrier to opportunity. The same principle applies with even greater urgency in our K-12 system, where outcomes continue to lag and too many students are falling behind.

The reality is that families below 300 percent of the federal poverty level often face the greatest challenges navigating our education system. They are the least able to afford tutoring, supplemental instruction, specialized services, or other educational supports when their child begins to struggle. In a state where student performance consistently ranks at the bottom nationally, this lack of access to resources has serious and lasting consequences.

The federal Education Freedom Credit provides a practical way to address this gap.

By opting in, New Mexico can enable scholarship-granting organizations to direct privately funded resources to eligible students, allowing families to access a wide range of educational supports. These include tutoring, academic interventions, services for students with disabilities, curriculum and materials, transportation, and other tools necessary to help students succeed – regardless of the school they attend.

This is not about shifting students from one system to another. It is about ensuring that students – especially those from low- and middle-income families – have access to the same kinds of resources that more affluent families already provide for their children every day.

Importantly, this can be accomplished through private contributions incentivized by federal tax credits, bringing new investment into New Mexico's students without requiring additional state spending or diverting existing education funding.

The need for action is urgent. For many students, falling behind early can have lifelong consequences, and too many families currently lack the tools to intervene when it matters most. Opting into the Education Freedom Credit would allow New Mexico to provide immediate, targeted support to those students and families who need it most.

This is a practical step that aligns with your administration's commitment to expanding access and opportunity. I urge you to take this action and ensure that New Mexico's students – particularly those facing the greatest challenges – have the resources they need to succeed. Students at traditional public schools, private schools and charter schools would all benefit from this tax credit.

Thank you for your consideration and for your continued service to the people of New Mexico.

Sincerely,



Rebecca Dow