October 14, 2025

Dear Governor:

We are writing to encourage you to support educational opportunity in «State» by opting into the recently enacted federal scholarship tax credit. This innovative program will unlock billions of private dollars to fund scholarships for K-12 students across the country, including in your state. By participating, you can give countless students the chance to pursue the education they deserve—without any new state spending and without new mandates or added bureaucracy.

As you know, the federal legislation recently enacted into law (P.L. 119-21) includes a provision (Sec. 70411) modeled after legislation we proudly championed, the Educational Choice for Children Act (ECCA). This provision establishes a new, permanent, dollar-for-dollar federal tax credit of up to $1,700 for individuals for donations to non-profit scholarship granting organizations (SGOs). These SGOs then distribute scholarships to K-12 students to cover expenses such as tuition, school supplies, special needs services, tutoring, transportation, computer equipment, and more.

Importantly, this tax credit complements existing state-level education programs. It will not impact federal or state education funding or diminish public schools. Instead, it gives families more options—whether in public or private, religious or non-religious settings—and allows students to either pursue new opportunities or enrich their current education. By directing significant private investment each year to students, the tax credit can also ease pressure on limited education resources and local school systems in «State».

The tax credit is designed to respect the autonomy of states, schools, SGOs, and families. Further, administration of the program—receiving donations, identifying deserving students, and distributing scholarships—will largely be handled by experienced and reputable SGOs ensuring no added burden on your government.

To participate, states must simply submit a list of eligible SGOs operating within the state to the Secretary of the Treasury by January 1st each year. Program advocates are working closely with Treasury to ensure this process is as seamless and straightforward as possible. While the tax credit officially launches on January 1, 2027, it is important for states to opt-in early to provide certainty to students and SGOs.

As many as 85-90% of enrolled K-12 students in «State» could be eligible to receive scholarships regardless of their zip code or background. Each of these scholarships could improve a child's trajectory, open new opportunities, and strengthen «State»'s educational outcomes and future workforce. We urge you to act quickly to ensure students can benefit from this tax credit from day one and dollars donated to «State» remain in the state. We look forward to working together to empower as many students as possible in «State» and across the nation.

Sincerely,

Adrian Smith
Member of Congress

Bill Cassidy, M.D.
Chairman
U.S. Senate Committee on Health, Education, Labor, and Pensions

Burgess Owens
Member of Congress

Tim Scott
United States Senator

Tim Walberg
Chairman
U.S. House Committee on Education and Workforce