

January 29, 2026



**The Honorable Linda McMahon**

United States Secretary of Education  
U.S. Department of Education  
400 Maryland Avenue, SW  
Washington, D.C. 20202

**The Honorable Scott Bessent**

United States Secretary of the Treasury  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

**Dear Secretary McMahon and Bessent:**

In celebration of National School Choice Week, we have committed to opting in to the federal education freedom tax credit established by the Working Families Tax Cut Act, set to begin in 2027. This tax credit marks a groundbreaking shift in federal education policy. For the first time, the federal government has created a tax credit to incentivize private giving for K-12 scholarships.

Our decision to opt in reflects an enduring commitment to education freedom for every child in our respective states. The scholarships funded through this credit will give parents greater ability to select the learning environments that work best for their children. We expect this new initiative to drive innovation and expand the number of high-quality options for families.

By opting in quickly, we intend to provide parents, school leaders, and scholarship organizations the time they need to prepare for 2027. We strongly suspect that residents in our states will make eligible charitable donations, and we want to make sure those donations remain in our states, serving our students.

Parents in our states want to be empowered to control their children's education, and we are responding to that demand. It comes as no surprise that the American people are supportive of this new initiative. A [recent national poll](#) shows that 71% of registered voters want their governor to opt in to the credit, and 78% say they are likely to apply for a scholarship if given the chance.

We are proud to have the support of former governors who understand how important our students are. We see this tax credit as an opportunity to empower both parents and taxpayers. Parents get more control over their children's education, and taxpayers can invest in new educational options that improve student outcomes.

Thank you for your leadership in expanding education freedom. We look forward to working with you to ensure a smooth implementation of this initiative.

Signed,

THE AMERICA FIRST POLICY INSTITUTE GOVERNORS' COUNCIL



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