July 28, 2026

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

Re: Student eligibility under Section 25F for children in homeschools, microschools, and other innovative learning settings

Dear Mr. Bessent:

We write to thank you for the thoughtful attention Treasury is giving to implementation of the Education Freedom Tax Credit. The June 9 preview of forthcoming guidance provided welcome information to states, scholarship granting organizations, and families preparing for the credit's launch. We appreciate the Department's commitment to developing clear and workable rules.

In that constructive spirit, we hope Treasury will address one concern as the proposed regulations take shape. The preview indicated that a homeschool would be treated as a "school" only if it is treated as such under state law. Because state classifications vary considerably, that approach could be understood to exclude some children educated in homeschools, microschools, hybrid programs, learning pods, and similar settings from receiving scholarships. It could also result in families using identical educational arrangements receiving different treatment solely because they live in different states.

We respectfully believe Section 25F does not compel that result. Congress defined an "eligible student" by asking whether the child meets the household income requirement and is eligible to enroll in a public elementary or secondary school. The statute does not require the child to be enrolled in such a school, or in any setting that state law formally designates as a "school." We hope the proposed regulations will clarify that a child's eligibility for a scholarship does not depend on whether state law classifies the child's learning environment as a school, and that a program operating lawfully under a state's compulsory education laws is treated as a school for the purposes of the credit.

As governors who have opted our states into the Education Freedom Tax Credit, we are eager to see the program succeed on the broadest possible terms, empowering families with learning opportunities that meet the unique needs of each child. Homeschooling and microschool families are among those most hopeful about what the credit can offer. A clear answer in the proposed regulations would give them, the states, and scholarship granting organizations confidence as we prepare for 2027.

Thank you again for your work on this critical initiative and for considering our perspective. We stand ready to be helpful as Treasury completes the proposed regulations.

Signed,

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CC: Kevin Salinger, Deputy Assistant Secretary for Tax Policy