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January 28, 2026

Governor Gavin Newsom
1021 O Street, Suite 9000
Sacramento, California 95814

Dear Governor Newsom:

To strengthen our state's commitment to educational access, I write to encourage and advocate for California's participation in the new federal tax credit scholarship program. This new federal credit, which was established under Section 25F of the Internal Revenue Code by P.L. 119-21, allows Californians to claim a non-refundable tax credit of up to \$1,700 for contributions to Scholarship Granting Organizations (SGOs) supporting students from low- and middle-income families.

Under the program, scholarship recipients can use the funds for tuition, books, room and board, tutoring, special education services, uniforms, computers, and other approved education-related expenses that help families meet their children's needs. By raising additional scholarship funds for students who face the greatest barriers to educational opportunities without imposing federal mandates on curriculum, school participation, or education policy, this tax credit directly addresses educational disparities and advances efforts to ensure all students have access to quality education.

Importantly, as state participation is entirely voluntary, this credit is not automatically available nationwide; California must opt-in for residents to claim this federal tax credit for contributions made to qualifying, state-certified SGOs. By electing to participate, you would ensure this new federal education benefit will flow to California students, regardless of whether they attend a public or private school, and at no cost to the State.

As you know, K-12 education is essential to ensuring a strong and prosperous future, not just for California but for our country as a whole, preparing upcoming generations for success and laying the groundwork for access to long-term opportunities. For these reasons, I strongly encourage California to submit an Advance Election to the U.S. Department of the Treasury and the Internal Revenue Service as soon as possible to participate in the Federal Tax Credit Scholarship Program for calendar year 2027 and to work toward timely submission of the State SGO list. My office stands ready to assist California in this process so that every student can reach their full potential.

Sincerely,



VINCE FONG
Member of Congress