

LESC bill analyses are available on the New Mexico Legislature website ([www.nmlegis.gov](http://www.nmlegis.gov)). Bill analyses are prepared by LESC staff for standing education committees of the New Mexico Legislature. LESC does not assume any responsibility for the accuracy of these reports if they are used for other purposes.

**LEGISLATIVE EDUCATION STUDY COMMITTEE**  
**BILL ANALYSIS**  
**57th Legislature, 1st Session, 2025**

<b>Bill Number</b>	<u>HB177</u>	<b>Sponsor</b>	<u>Vincent/Dow/Terrazas</u>
<b>Tracking Number</b>	<u>.229512.2</u>	<b>Committee Referrals</b>	<u>HEC/HTRC</u>
<b>Short Title</b>	<u>Home School Curriculum Material Tax Credit</u>		
<b>Analyst</b>	<u>Estupiñan</u>	<b>Original Date</b>	<u>1/30/2025</u>
		<b>Last Updated</b>	<u></u>

---

---

**BILL SUMMARY**

Synopsis of Bill

House Bill 177 (HB177) would create a home school curriculum materials income tax credit of no more than \$2,500 in a taxable year per school-age person in a home school program.

The bill would define qualifying curriculum materials as resources used to guide instruction to a school-age person in a home school classroom, including textbooks, workbooks, manipulatives, and other necessary course materials.

The bill would apply to taxable years beginning on or after January 1, 2025.

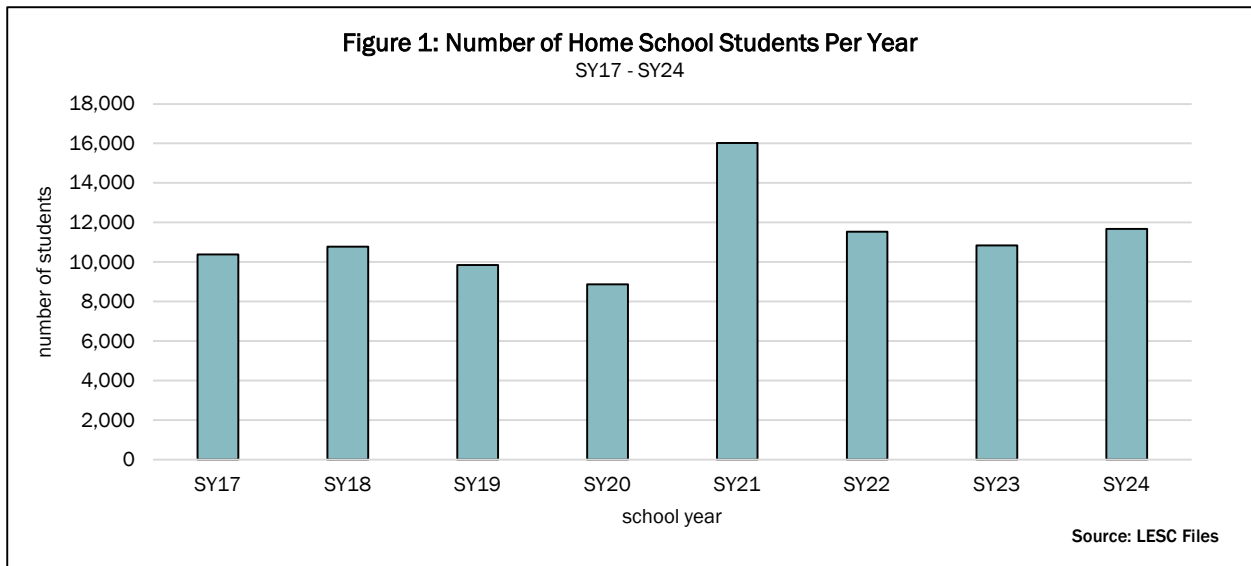
**FISCAL IMPACT**

The bill does not contain an appropriation.

HB177 could have a fiscal impact on the general fund of up to \$29.2 million if the guardians of each of the 11.7 thousand reported home school students in the 2023-2024 school year (SY24) were to claim the full tax credit of \$2,500.

**SUBSTANTIVE ISSUES**

**Home School Student Enrollment.** During SY24, there were approximately [11.7](#) thousand students who were identified by the Public Education Department (PED) as being enrolled in a home school program. The latest number of home school students is a significant decrease from the height of the pandemic in SY21 when 16 thousand students were enrolled in a home school program, but the number of home school students remains elevated compared to pre-pandemic levels. See **Figure 1: Number of Home School Students Per Year**.



**Private School Enrollment.** According to the National Center of Education Statistics, there were also [22.2](#) thousand students in New Mexico who were enrolled in 164 private schools during SY21, for a combined 38 thousand students who were enrolled outside of the public education system in that school year. SY21 is the most recent data available for private school enrollment.

In New Mexico’s public education system, the reported student membership was 300 thousand in SY24.

### ADMINISTRATIVE IMPLICATIONS

PED would be required to receive and process applications to certify eligibility for the tax credit.

### SOURCES OF INFORMATION

- LESC Files

DE/clh/mca/jkh