



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

**February 7, 2020**

**HB 452**

**Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration**

**House Ways & Means Committee**

**Position: Support**

The Maryland Catholic Conference offers this testimony in SUPPORT of House Bill 452. The Catholic Conference represents the public policy interests of the three (arch)dioceses serving Maryland, including the Archdioceses of Baltimore and Washington and the Diocese of Wilmington, which together encompass over one million Marylanders. We also offer this testimony on behalf of the teachers who educate more than 50,000 students served by over 150 PreK-12 Catholic schools in Maryland.

We offer our support for House Bill 452, which would allow full-time kindergarten through grade 12 classroom teachers to subtract up to \$500 from their state income tax liability for unreimbursed personal expenditures for classroom supplies used by students or for teaching preparation materials. This deduction would be an increase from the current \$250 deduction allowable on both federal and state tax returns.

Many Catholic and other nonpublic school teachers are state certified or have advanced degrees, but often sacrifice the higher-pay enjoyed by their public school counterparts in order to teach at their respective schools. Therefore, every bit of help provided to these dedicated educators goes a long way. Teachers should not have to shoulder the entire burden of expenses for educational materials that improve student learning experiences, particularly when their school cannot afford to reimburse for such expenses.

Particularly in the lowest-income schools, where students traditionally face challenges to being materially prepared, House Bill 452 will assist teachers to enhance the learning experience of the students who need it most. As Maryland's Catholic schools educate tens of thousands of lower and middle-income students every year, the Maryland Catholic Conference offers its support for House Bill 385 as a means of assisting those who educate those students. We thus encourage your support and a favorable report for House Bill 452.