



MARYLAND
SCHOOL
COUNSELOR
ASSOCIATION

Committee: Budget and Taxation

Bill Number: Senate Bill 262 – Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration

Hearing Date: February 3, 2026

Position: Support

The Maryland School Counselor Association (MSCA) respectfully submits this testimony in **support of Senate Bill 262**, which expands Maryland’s income tax subtraction modification for unreimbursed classroom supply purchases to include prekindergarten classroom teachers. This legislation recognizes the significant personal financial contributions educators—including teachers and certified school counselors—make each year to support student learning and success.

School counselors are licensed educators who work as integral members of the instructional team in Maryland’s public schools. Like classroom teachers, school counselors regularly purchase materials with personal funds to support students, families, and school communities. These expenditures include counseling resources, academic planning tools, career readiness materials, classroom guidance supplies, and items that support students’ social and emotional well-being.

Across Maryland and nationwide, educators routinely spend their own money to meet student needs. Research consistently shows that more than ninety percent of educators purchase instructional and student support materials out of pocket, often spending several hundred dollars or more each year. These costs are frequently unreimbursed and add to the financial strain faced by education professionals.

School counselors work closely with teachers and see firsthand how well-resourced classrooms and student support services contribute to positive school climate, improved attendance, stronger academic engagement, and better student outcomes. When educators must personally absorb the costs of essential materials, stress and burnout increase, which can negatively affect the learning environment and student support systems. Modest tax relief for unreimbursed classroom expenses helps alleviate this burden and allows educators to focus on serving students.

Including prekindergarten classroom teachers in this tax subtraction is especially important, as early childhood educators rely on specialized materials to support foundational academic and social-

emotional development. This bill advances equity across the education workforce and reinforces Maryland's commitment to early learning.

While Senate Bill 262 does not fully offset the out-of-pocket expenses educators incur, it represents a practical and fiscally responsible step toward recognizing their contributions; therefore, MSCA respectfully urges the Senate Budget and Taxation Committee to issue a favorable report on Senate Bill 262.

For further information, please contact Jocelyn I. Collins at jcollins@policypartners.net.