



**MARYLAND
CATHOLIC
CONFERENCE**

February 3, 2026

SB 262

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

Senate Budget & Taxation Committee

Position: FAVORABLE

The Maryland Catholic Conference offers this testimony in support of Senate Bill 262. The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government. We also offer this testimony on behalf of the teachers who educate approximately 50,000 students served by over 150 PreK-12 Catholic schools in Maryland.

Current Maryland law affords full-time kindergarten through grade 12 classroom teachers to subtract up to \$250 from their state income tax liability for unreimbursed personal expenditures for classroom supplies used by students or for teaching preparation materials. Senate Bill 262 would add full-time prekindergarten teachers to the eligibility list for that teacher tax deduction.

Maryland Catholic schools recognize the important role that kindergarten-readiness plays in a child's educational development. Within the State of Maryland, there are approximately 120 prekindergarten programs in Catholic schools or parishes, in addition to Headstart programs. Nearly all are accredited by an accrediting agency recognized by MSDE and a vast majority of them employ state-certified prekindergarten teachers.

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, Senate Bill 262 will assist teachers to enhance the learning experience of the students who need it most. Accordingly, we encourage your support and a favorable report for Senate Bill 262.