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Education, Energy, and the  
Environment Committee

Joint Committee on the Chesapeake and  
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**SB 262 – Teachers Tax Breaks**

I am Senator Bryan Simonaire presenting SB 262.

As we all know, our children are the future.

And if that is true, then our teachers are the backbone of that future.

We see teachers sacrificing every day to help teach our children. They put in long hours and countless extra hours preparing to help our children.

One of those ways is through making sure the classroom has the necessary materials and environment to help them succeed. Unfortunately, given budget constraints, many teachers purchase these materials with their own money.

Thankfully the General Assembly realized this in 2018 and added a tax break to help with these extra expenses.

The problem is that we left out our prekindergarten teachers, and this bill corrects that oversight.

Current law provides full-time k-12 teachers a Maryland income subtraction from the federal adjusted gross income for unreimbursed personal expenses provided for their classroom up to \$250.

This bill appropriately allows full-time prekindergarten teachers to have this same benefit as they perform the same teaching services as those receiving the benefit in k-12 classrooms.

According to MSDE, under the *Bridge to Excellence* all school systems are required to provide at a minimum a 1/2-day program for four-year-olds whose families are at or below 185% of the Federal Poverty Level (FPL).

Additionally, the *Blueprint for Maryland's future* has a timeline of 2030 to reach a 50/50 distribution of pre-k3 and pre-k4 slots between LEAs and private providers. This increase is by 10% each year up to 2030. [Local Educational Agency]

Now with the continued expansion of prekindergarten under the *Blueprint for Maryland's Future*, it is only fair to have the deduction apply also to full-time teachers who teach prekindergarten.

Think of it, a kindergarten teacher in the same school just one door down from a *prekindergarten teacher*, gets the deduction, but currently, the *prekindergarten teacher* doesn't get it.

One of my constituents brought this to my attention as they had purchased materials out of their own pocket, and because they now taught pre-k students, she was no longer eligible for the tax subtraction.

The bill says Maryland values all our teachers.

For all these reasons, I ask for your favorable consideration.