MD Catholic Conference_SB 262_FAV.pdf
Uploaded by: Garrett O'Day
Position: FAV

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.

ARCHDIOCESE OF BALTIMORE • ARCHDIOCESE OF WASHINGTON • DIOCESE OF WILMINGTON
10 Francis Street • Annapolis, Maryland 21401-1714 • 410.269.1155 • mdcatholic.org

SB262 SUPPORT.pdf

Uploaded by: Grace Wilson
Position: FAV

ANNE ARUNDEL
COUNTY PUBLIC SCHOOLS
2644 Riva Road, Annapolis, MD 21401 | 410-222-5000 · 301-970-8644 (WASH) · 410-222-5500 (TDD) | www.aacps.org

SB0262 - INCOME TAX - SUBTRACTION MODIFICATION FOR CLASSROOM SUPPLIES PURCHASED BY TEACHERS - ALTERATION

February 3, 2026
BUDGET AND TAXATION

SUPPORT

Grace Wilson, Director of Legislation & Policy (410.440.1758)

Anne Arundel County Public Schools (AACPS) supports **SB0262 - Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration**. This bill alters a subtraction modification under the Maryland income tax for unreimbursed expenses paid or incurred by teachers for the purchase of classroom supplies to include full-time prekindergarten classroom teachers. Personal funds spent by teachers would be subtracted from their federal adjusted gross income to determine Maryland adjusted gross income. The subtraction allowed includes up to $250 of the unreimbursed expenses paid or incurred by an eligible teacher during a taxable year for the purchase of classroom supplies if the supplies are used by: (1) students in the classroom; or (2) the eligible teacher to prepare for or during classroom teaching. This act would apply to all taxable years following 2025.

AACPS supports investing in the development of highly effective teachers and leaders, especially efforts made by the State to increase competitive salaries to attract and retain distinctly qualified teachers. According to the National Education Association, teachers spend an annual average of $500 to $900 of their personal funds on classroom supplies, and this number is increasing every year with the impacts of national inflation and tariffs. This tax credit helps a teacher's salary stretch further by eliminating State taxes on these purchases. AACPS supports its expansion to permit a subtraction modification for the purchase of classroom supplies by full-time prekindergarten classroom teachers.

Accordingly, AACPS respectfully requests a **FAVORABLE** committee report on SB0262.

MSCA SB 262 FAV 2026 FINAL.pdf

Uploaded by: Jocelyn Collins

Position: FAV

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.

2026 SB 262 Senator Simonaire_FAV.pdf

Uploaded by: Kara Contino

Position: FAV

BRYAN W. SIMONAIRE
Legislative District 31
Anne Arundel County

Education, Energy, and the
Environment Committee

Joint Committee on the Chesapeake and
Atlantic Coastal Bays Critical Area

James Senate Office Building
11 Bladen Street, Room 320
Annapolis, Maryland 21401
410-841-3658 · 301-858-3658
800-492-7122 *Ext.* 3658
Fax 410-841-3586 · 301-858-3586
Bryan.Simonaire@senate.state.md.us

The Senate of Maryland
ANNAPOLIS, MARYLAND 21401

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.

SB 262.pdf
Uploaded by: Kristina Korona
Position: FAV

TEACHERS ASSOCIATION OF ANNE ARUNDEL COUNTY
EST 1920
TAAAC
Kristina M. Korona, President

2521 Riva Road, Suite L-7
Annapolis, MD 21401
410-224-3330

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

Over the course of my 24-year career as an educator, I have certainly spent money out of my own pocket to make sure I had the supplies that I needed for my classroom in order to create positive learning opportunities for my students. I know many of my colleagues have done the same. Often as teachers we end up paying for valuable supplementary materials to enhance the learning experiences of our students. When students need supplies such as notebooks, folders, markers, index cards, paper, or pencils, educators supply them so that students do not go without.

As president of the Teachers Association of Anne Arundel County, I support Senate Bill 262 which expands the tax relief to prekindergarten teachers. As a local affiliate of the Maryland State Education Association, we reiterate their understanding that one bill cannot solve the issue that educators are subsidizing what should be costs borne by their school systems, but we can extend relief to an additional group of educators that make ends meet for their students. This bill does just that.

As educators, we want to help students and will continue to spend our own money as long as our students lack the supplies they need for success in the classroom. The language in the current legislation, as supported by MSEA upon its original passage in 2018, has benefitted a majority of members of our local association, and with the expansion of prekindergarten classrooms thanks to the Blueprint for Maryland's Future, it is only equitable that there be an expansion of the state's subtraction modification to prekindergarten teachers as well.

I urge a favorable report on Senate Bill 262.

Respectfully submitted,
Kristina M. Korona
TAAAC President

SB 262 - State Board & MSDE - Support.docx (1).pdf
Uploaded by: Laurel Cratsley
Position: FAV

Maryland
STATE DEPARTMENT OF EDUCATION

Carey M. Wright, Ed.D.
State Superintendent of Schools
Joshua L. Michael, Ph.D.
President, State Board of Education

TO: Senate Budget and Taxation Committee

BILL: SB 262 - Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration

DATE: February 3, 2026

POSITION: Support

The Maryland State Board of Education (State Board) and the Maryland State Department of Education (MSDE) provide this letter of support for Senate Bill (SB) 262 Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration.

MSDE supports the intent of this legislation to ensure that full-time prekindergarten teachers are afforded the same tax deduction for unreimbursed classroom expenses that is currently available to K–12 educators. Prekindergarten educators, like their K-12 counterparts, routinely incur unreimbursed out-of-pocket expenses to purchase classroom supplies that directly support instructional quality and student learning. Extending this opportunity to include eligible prekindergarten teachers recognizes the essential role they play in Maryland's education continuum and promotes equitable treatment across the early learning through K-12 system. This change aligns with the State's broader commitment to strengthening and supporting the early childhood workforce and advancing educational equity for Maryland's youngest learners.

MSDE further notes the importance of ensuring that this provision applies equitably to all teachers working in publicly funded prekindergarten programs, including those employed by both public school systems and private providers participating in Maryland's prekindergarten mixed-delivery system. Teachers in private provider settings operating under State-funded prekindergarten programs meet the same instructional expectations, implement the same standards-aligned curricula, and serve the same priority student populations as their public school counterparts. Including all publicly funded prekindergarten teachers, regardless of setting, supports workforce stability, reinforces parity across the mixed-delivery system, and reflects the State's commitment to a unified early learning framework.

The State Board and MSDE request that the committee consider this information as it deliberates **SB262**. Please contact Laurel Cratsley, Interim Executive Director of Government Affairs, at Laurel.cratsley@maryland.gov or at 443-571-5461 for any additional information.

Testimony in support of SB0262 - Income Tax for Cl
Uploaded by: Richard KAP Kaplowitz
Position: FAV

SB0262_RichardKaplowitz_FAV

02/03/2026

Richard Keith Kaplowitz
Frederick, MD 21703

TESTIMONY ON SB#/0262- POSITION: FAVORABLE

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

TO: Chair Guzzone, Vice Chair Rosapepe, and members of the Budget & Taxation Committee
FROM: Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support of SB#/0262, Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration

> Pillar 1 of the Blueprint and the Strategic Plan focus on strengthening early childhood education by expanding access to high-quality prekindergarten programs and increasing support for families and young children. It aims to ensure that all children, regardless of income, race, or background, enter kindergarten with a strong foundation for lifelong learning and success. [1]

This bill attempts to assist the new and existing teachers that will staff this program by altering a subtraction modification under the Maryland income tax for unreimbursed expenses paid or incurred by certain teachers during a taxable year for the purchase of certain classroom supplies to include full-time teachers employed in prekindergarten programs in the State; and applying the Act to all taxable years beginning after December 31, 2025.

This says to our educators that Maryland will assist them in making this pillar strong and lasting.

I respectfully urge this committee to return a favorable report on SB#/0262.

[1] https://marylandpublicschools.org/Pages/strategicplan/pillar1.aspx

SB262_MSEA_Johnson_FAV.pdf
Uploaded by: Sean Johnson
Position: FAV

MARYLAND STATE EDUCATION ASSOCIATION

140 Main Street
Annapolis, MD 21401
800 448 6782
410 263 6600

marylandeducators.org

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

Senate Budget and Taxation Committee
February 3, 2026

Sean Johnson
Executive Director

The Maryland State Education Association supports Senate Bill 262, which would expand the state's existing subtraction modification utilized by classroom teachers in the state to prekindergarten teachers.

MSEA represents 76,000 educators and school employees who work in Maryland's public schools and community colleges, teaching and supporting our almost 900,000 K-12 students so they can pursue their dreams. MSEA represents 44 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3-million-member National Education Association (NEA).

MSEA supported the creation of the original subtraction modification in 2018 and have promoted its existence to our members. We have seen this credit support more than 20,000 teachers who have paid out-of-pocket for classroom supplies.

Maryland's public schools are routinely short on classroom supplies and teachers frequently end up purchasing these items for their own classrooms. When students or classrooms need notebooks, markers, index cards, paper, pencils, chargers for technology, headphones, snacks, or any number of other things—they are needed immediately and teachers are the ones that provide them.

Educators want to help children and will continue to spend their own money as long as their students lack the supplies they need. There is no other job where workers subsidize what should be a cost borne by an employer as a necessary ingredient of the job. We cannot fix all of that with this bill, but we can rightly extend this relief to prekindergarten teachers as they make ends meet at school and at home.

MSEA urges a favorable report on Senate Bill 262.

SB0262-BT_MACo_OPP.pdf
Uploaded by: Kevin Kinnally
Position: UNF

MARYLAND Association of COUNTIES

Senate Bill 262

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

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: February 3, 2026

From: Kevin Kinnally

Tax Incentives and Local Government Autonomy

Counties enter this Session facing heightened economic uncertainty, rising costs, and growing concern about federal funding instability that directly affects local budgets and service delivery. At the same time, counties continue to absorb new or expanded responsibilities without reliable, ongoing funding, making local revenue stability more critical than ever.

Counties are eager and committed partners in promoting economic growth and creating opportunity – and prefer local autonomy in determining the best way locally. **The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but welcomes flexible, optional tools to serve and respond to local needs and community priorities.**

The General Assembly routinely considers broad or targeted tax incentives to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals sometimes focus exclusively on the State's tax structure, but often extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by locally elected leaders directly accountable within the communities they serve, are best positioned to govern local affairs – ranging from land use to fiscal matters. MACo steadfastly guards local autonomy and consistently opposes one-size-fits-all policies that override local decision-making.

State tax incentives should be enacted as "local option" offerings to allow counties maximum flexibility in tailoring local policies to meet local needs and priorities. The State and its local governments already work together here, where the State routinely grants a state-level property tax credit, enabling county governments to enact their own local-option property tax credits.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief into a broader policy. MACo and county governments stand ready to work with state policymakers to craft flexible, optional tools to deliver broad or targeted tax incentives, but resist state-mandated changes that preclude local input.

MML - SB 262 - INFO.pdf
Uploaded by: Justin Fiore
Position: INFO

TESTIMONY

COMMITTEE:	Senate Budget and Taxation	**DATE:**	February 3, 2026
POSITION:	Informational	**BILL:**	SB 262

The Maryland Municipal League (MML) appreciates the intent of subtraction modification legislation and the impact it can have on businesses and residents. However, we do believe it is important to highlight that such bills have a trickle-down impact on municipal governments, which receive 17% of the local income tax from their residents.

Local governments are better positioned for success when their revenue sources are consistent, and they have opportunities to balance the scales with local consideration. This is why MML has long advocated for optional local tax credits versus state mandates or subtraction modifications. Similarly, we would advocate for state tax credits in lieu of subtraction modifications to meet the goals of the proposed legislation.

We ask you to keep this in mind when considering SB 262.

For more information relating to this piece of testimony, please contact:

Justin Fiore: Director, Advocacy and Public Policy, justinf@mdmunicipal.org

SB262 Informational (Written).pdf
Uploaded by: Kenzie Funk
Position: INFO

Informational Testimony for
Senate Bill 262: Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration
Budget and Taxation Committee
February 3, 2026

At Strong Schools Maryland, we work to support the faithful implementation and full funding of the promises legislated through the landmark Blueprint for Maryland's Future. The Blueprint recognizes the necessity of educators. As a state, we must strive to fairly compensate educators including preK educators for the key role they play in the development of our students. **Strong Schools Maryland offers informational testimony for SB262 - Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration.**

Senate Bill 262 aims to expand the income tax subtraction modification available for out of pocket purchases for classroom supplies to full time preK educators. We support the intent of the bill as it recognizes the financial burden many teachers face in providing essential materials for their students. We also appreciate how SB262 seeks to offer tax relief for these expenses. According to the American Federation of Teachers, teachers around the country consistently spend their own money to ensure classrooms are equipped with basic learning tools, from books, to supplies, to visual aids, to food. These purchases then directly impact classroom learning environments and, therefore, students.

While we appreciate and support the intent of the bill and its recognition of educators' financial contributions to their classrooms, we urge the Committee to carefully consider the following:

- Teachers routinely spend far more than $250, the current tax relief limit, on classroom supplies. Most members of the American Federation of Teachers reported spending at least, if not more than, $300 out of pocket for classroom supplies.
- The root issue remains that educators should not be required to personally fund classroom materials essential to student learning and classroom environments, as teachers often are buying resources such as paper, pencils, food, and air conditioning units.
- While tax relief offers some support, reimbursement models or direct school funding for supplies would more equitably address costs and reduce financial strain on teachers.

AFT Survey Shows Teacher Are Spending Hundred Out of Pocket on Food for Kids, Classroom Supplies, 2025

Educators have historically faced challenges with fair compensation, which the Blueprint aims to address. However, reliance on out-of-pocket spending highlights broader funding gaps within school systems. We urge the Committee to also consider policies that shift these costs away from the individual teachers and toward systemic funding solutions. **The implementation of SB262 can serve as a tool to help ease the financial burden on Maryland's educators; however, we urge for the consideration of increased relief and the pursuit of systemic solutions that will rely on fully funding our public school systems.**

Please contact Kenzie Funk at kenzie@strongschoolsmaryland.org for additional questions.