A BILL ENTITLED

AN ACT concerning

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

FOR the purpose of increasing the maximum amount allowed as a subtraction modification under the Maryland income tax for expenses paid or incurred by certain teachers during a taxable year for certain classroom supplies; and generally relating to a subtraction modification for classroom supplies purchased by teachers.

BY repealing and reenacting, without amendments,

Article – Tax – General
Section 10–208(a)
Annotated Code of Maryland
(2016 Replacement Volume and 2021 Supplement)

BY repealing and reenacting, with amendments,

Article – Tax – General
Section 10–208(x)
Annotated Code of Maryland
(2016 Replacement Volume and 2021 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
That the Laws of Maryland read as follows:

Article – Tax – General

10–208.

(a) In addition to the modification under § 10–207 of this subtitle, the amounts under this section are subtracted from the federal adjusted gross income of a resident to determine Maryland adjusted gross income.
In this subsection, “eligible teacher” means an individual who is a kindergarten through grade 12 classroom teacher in an elementary or secondary school in the State on a full-time basis for an academic year ending during the taxable year.

Subject to paragraph (3) of this subsection, the subtraction allowed under subsection (a) of this section includes up to $500 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:

(i) students in the classroom; or

(ii) the eligible teacher to prepare for or during classroom teaching.

The amount allowed as a subtraction under paragraph (2) of this subsection does not include an expense that is subtracted from federal adjusted gross income under § 62 of the Internal Revenue Code.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.