

Chapter 61

(House Bill 478)

AN ACT concerning

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

FOR the purpose of 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 certain teachers employed in certain prekindergarten programs in the State; and generally relating to a subtraction modification under the Maryland income tax for classroom supplies purchased by teachers.

BY repealing and reenacting, without amendments,
 Article – Tax – General
 Section 10–208(a)
 Annotated Code of Maryland
 (2022 Replacement Volume and 2025 Supplement)

BY repealing and reenacting, with amendments,
 Article – Tax – General
 Section 10–208(x)
 Annotated Code of Maryland
 (2022 Replacement Volume and 2025 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.

(x) (1) In this subsection, “eligible teacher” means an individual who is **EMPLOYED ON A FULL–TIME BASIS FOR AN ACADEMIC YEAR ENDING DURING THE TAXABLE YEAR AS:**

(i) 1. A PREKINDERGARTEN CLASSROOM TEACHER IN A PUBLICLY FUNDED PREKINDERGARTEN PROGRAM ~~IN THE STATE~~ AT AN ELIGIBLE PUBLIC PROVIDER, AS DEFINED IN § 7–1A–01 OF THE EDUCATION ARTICLE; OR

2. A LEAD TEACHER OR CONSULTING TEACHER IN A PUBLICLY FUNDED PREKINDERGARTEN PROGRAM AT AN ELIGIBLE PRIVATE PROVIDER, AS DEFINED IN § 7-1A-01 OF THE EDUCATION ARTICLE; OR

(II) 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].

(2) Subject to paragraph (3) of this subsection, the subtraction allowed under subsection (a) of this section 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:

- (i) students in the classroom; or
- (ii) the eligible teacher to prepare for or during classroom teaching.

(3) 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, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.

Approved by the Governor, April 14, 2026.