

HOUSE BILL 478

Q3

6lr2450
CF SB 262

By: **Delegates Patterson, Boyce, Fennell, Harrison, Hartman, A. Johnson, Kaiser, J. Long, McComas, Pasteur, Phillips, Queen, Rogers, Ross, Solomon, Stinnett, Taylor, Toles, Tomlinson, Turner, Vogel, Watson, Wolek, and Young**

Introduced and read first time: January 23, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of altering a subtraction modification under the Maryland income tax for
5 unreimbursed expenses paid or incurred by certain teachers during a taxable year
6 for the purchase of certain classroom supplies to include certain teachers employed
7 in prekindergarten programs in the State; and generally relating to a subtraction
8 modification under the Maryland income tax for classroom supplies purchased by
9 teachers.

10 BY repealing and reenacting, without amendments,
11 Article – Tax – General
12 Section 10–208(a)
13 Annotated Code of Maryland
14 (2022 Replacement Volume and 2025 Supplement)

15 BY repealing and reenacting, with amendments,
16 Article – Tax – General
17 Section 10–208(x)
18 Annotated Code of Maryland
19 (2022 Replacement Volume and 2025 Supplement)

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

22 **Article – Tax – General**

23 10–208.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



(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) A PREKINDERGARTEN CLASSROOM TEACHER IN A PREKINDERGARTEN PROGRAM IN THE STATE; 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.