

SENATE BILL 262

Q3

6lr0617
CF HB 478

By: ~~Senator Simonaire~~ Senators Simonaire, Augustine, Bailey, Corderman, Guzzone, Hettleman, Jennings, King, Lewis Young, McCray, Salling, and Zucker

Introduced and read first time: January 19, 2026
Assigned to: Budget and Taxation

Committee Report: Favorable with amendments
Senate action: Adopted
Read second time: March 4, 2026

CHAPTER _____

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 certain prekindergarten programs in the State; and generally relating to a
8 subtraction modification under the Maryland income tax for classroom supplies
9 purchased by 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)

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



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

3 **Article – Tax – General**

4 10–208.

5 (a) In addition to the modification under § 10–207 of this subtitle, the amounts
6 under this section are subtracted from the federal adjusted gross income of a resident to
7 determine Maryland adjusted gross income.

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

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

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

17 **(II)** a kindergarten through grade 12 classroom teacher in an
18 elementary or secondary school in the State [on a full–time basis for an academic year
19 ending during the taxable year].

20 (2) Subject to paragraph (3) of this subsection, the subtraction allowed
21 under subsection (a) of this section includes up to \$250 of the unreimbursed expenses paid
22 or incurred by an eligible teacher during a taxable year for the purchase of classroom
23 supplies if the supplies are used by:

24 (i) students in the classroom; or

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

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

29 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
30 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.