

SENATE BILL 262

Q3

6lr0617
CF 6lr2450

By: Senator Simonaire

Introduced and read first time: January 19, 2026

Assigned to: Budget and Taxation

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.



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

16 (i) students in the classroom; or

17 (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.

21 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
22 1, 2026, and shall be applicable to all taxable years beginning after December 31, 2025.