



A Union of Professionals
AFT-Maryland

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**Written Testimony to the Senate Budget and Taxation Committee
HB 478 - Income Tax - Subtraction Modification for Classroom Supplies
Purchased by Teachers – Alteration
March 31, 2026**

SUPPORT

Chair Guzzone and Members of the Committee: AFT Maryland supports HB 478, which seeks to modernize and expand the subtraction modification for classroom supplies purchased by our educators.

It is an open secret in our education systems - teachers are the primary "silent donors" to their own classrooms. Every year, thousands of dedicated professionals spend significant portions of their personal income on everything from basic stationery and organizational bins to supplemental curriculum materials and hygiene products for students.

By increasing the limit of the subtraction modification, HB 478 provides a much-needed financial reprieve that acknowledges the rising costs of consumer goods and the immense personal sacrifice teachers make to help their students have a functional, welcoming learning environment.

In addition, this bill is a critical tool for teacher retention and morale. At a time when the profession faces unprecedented challenges and staff shortages, providing tax relief is a clear signal that the state values the financial health of its educators.

The current modification often falls short of the actual expenditures teachers incur, particularly those working in under-resourced districts. By altering this modification we are investing in the quality of our classrooms and the dignity of the teaching profession. We ask for a favorable report on HB 478.

