



February 8, 2026

**Bill: HB 478 Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration**

**Position: FAVORABLE WITH AMENDMENTS**

Dear Chair, Vice Chair, and Members of the Committee,

On behalf of the **Maryland Speech-Language-Hearing Association (MSHA)**, we write in support of **Maryland House Bill 478**, which alters the income tax subtraction modification for unreimbursed classroom supplies purchased by teachers. MSHA appreciates the bill's recognition that school professionals frequently incur out-of-pocket expenses to meet the needs of their students.

We respectfully request that HB 478 be **amended** to include **speech-language pathologists (SLPs) employed in Maryland public schools**.

Speech-language pathologists are school-based educators and related service providers who work collaboratively with teachers to support students' academic achievement and access to the curriculum. SLPs serve students across grade levels, from prekindergarten through high school, and routinely purchase instructional and therapeutic materials using personal funds. These materials—including books, manipulatives, games, visual supports, assessment tools, and other educational resources—are used directly with students in school settings and are often not reimbursed by school systems.

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While HB 478 defines and includes “teacher” and “prekindergarten teacher,” the current language does not include school-based speech-language pathologists, despite the fact that SLPs incur similar unreimbursed expenses and provide direct educational services to the same student population. This omission creates an inequity among school professionals who are all contributing to student learning and fulfilling state and federally mandated educational responsibilities.

Including speech-language pathologists employed in schools within the subtraction modification would:

- Promote equity among school-based professionals who purchase instructional and therapeutic supplies with personal funds
- Acknowledge the essential role SLPs play in language development, literacy, and access to the educational curriculum
- Reflect the reality that SLPs, like teachers, maintain educational materials and learning environments necessary for student success

MSHA urges the committee to support **House Bill 478 with an amendment** that expands eligibility for the subtraction modification to include **speech-language pathologists employed in Maryland public schools**.

Thank you for your consideration and for your continued commitment to supporting Maryland’s students and the professionals who serve them.

Respectfully,

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