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**TO:** Senate Committee on Budget & Taxation

**BILL:** HB 478 - Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration

**DATE:** March 31, 2026

**POSITION:** Support

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The Maryland State Board of Education (State Board) and the Maryland State Department of Education (MSDE) provide this letter of support for House Bill (HB) 478 Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration.

MSDE supports the intent of this legislation to ensure that full-time prekindergarten teachers are afforded the same tax deduction for unreimbursed classroom expenses that is currently available to K–12 educators. Prekindergarten educators, like their K-12 counterparts, routinely incur unreimbursed out-of-pocket expenses to purchase classroom supplies that directly support instructional quality and student learning. Extending this opportunity to include eligible prekindergarten teachers recognizes the essential role they play in Maryland’s education continuum and promotes equitable treatment across the early learning through K-12 system. This change aligns with the State’s broader commitment to strengthening and supporting the early childhood workforce and advancing educational equity for Maryland’s youngest learners.

MSDE further notes the importance of ensuring that this provision applies equitably to all teachers working in publicly funded prekindergarten programs, including those employed by both public school systems and private providers participating in Maryland’s prekindergarten mixed-delivery system. Teachers in private provider settings operating under State-funded prekindergarten programs meet the same instructional expectations, implement the same standards-aligned curricula, and serve the same priority student populations as their public school counterparts. Including all publicly funded prekindergarten teachers, regardless of setting, supports workforce stability, reinforces parity across the mixed-delivery system, and reflects the State’s commitment to a unified early learning framework.

The State Board and MSDE request that the committee consider this information as it deliberates **HB478**. Please contact Laurel Cratsley, Interim Executive Director of Government Affairs, at [Laurel.cratsley@maryland.gov](mailto:Laurel.cratsley@maryland.gov) for any additional information.