

SUPPORT
Income Tax – Subtraction Modification for Classroom Supplies
Purchased by Teachers - Alteration
House Bill 478

Senate Budget and Taxation Committee
March 31, 2026

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The Maryland State Education Association supports House Bill 478, which would expand the state's existing subtraction modification utilized by classroom teachers in the state to prekindergarten teachers.

MSEA represents 76,000 educators and school employees who work in Maryland's public schools and community colleges, teaching and supporting our almost 900,000 K-12 students so they can pursue their dreams. MSEA represents 44 local affiliates in every county across the state of Maryland, and our parent affiliate is the 3-million-member National Education Association (NEA).

MSEA supported the creation of the original subtraction modification in 2018 and have promoted its existence to our members. We have seen this credit support more than 20,000 teachers who have paid out-of-pocket for classroom supplies.

Maryland's public schools are routinely short on classroom supplies and teachers frequently end up purchasing these items for their own classrooms. When students or classrooms need notebooks, markers, index cards, paper, pencils, chargers for technology, headphones, snacks, or any number of other things—they are needed immediately and teachers are the ones that provide them.

Educators want to help children and will continue to spend their own money as long as their students lack the supplies they need. There is no other job where workers subsidize what should be a cost borne by an employer as a necessary ingredient of the job. We cannot fix all of that with this bill, but we can rightly extend this relief to prekindergarten teachers as they make ends meet at school and at home.

MSEA appreciates the committee support of the crossfile of this bill, Senate Bill 262, and urges a favorable report on House Bill 478.