

HB 478 - Subtraction Modification for Classroom Su

Uploaded by: Denise Riley

Position: FAV



A Union of Professionals
AFT-Maryland

5800 Metro Drive, Suite 100 • Baltimore, MD 21215-3226
410/764-3030 • fax: 410/764-3008
md.aft.org

Kenya Campbell
PRESIDENT

LaBrina Hopkins
SECRETARY-TREASURER

**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.

HB478_FAV_CO.pdf

Uploaded by: Donna Edwards

Position: FAV



MARYLAND STATE & D.C. AFL-CIO

Affiliated with the National AFL-CIO

Donna S. Edwards
President

Samuel Epps, IV
Secretary-Treasurer

📞 410.280.2233

📠 410.280.2956

📍 7 School Street
Annapolis, MD 21401-2096

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

Senate Budget and Taxation Committee

March 31, 2026

SUPPORT

Donna S. Edwards

Maryland State and DC AFL-CIO

Chairman and members of the Committee, thank you for the opportunity to submit testimony in support of HB 478. On behalf of our 700 affiliated unions, I offer the following comments.

HB 478 makes a simple correction to Maryland's tax code by extending the existing subtraction modification for unreimbursed classroom supply expenses to include Pre-K teachers.

Pre-K teachers are the first educators many children ever meet. Their classrooms are where students learn how to learn. These educators routinely spend their own money on the many materials that make early learning possible. HB 478 ensures they receive the same tax relief already available to K-12 teachers.

Recognizing Pre-K teachers is a meaningful step toward supporting the people who shape Maryland's youngest learners.

For these reasons, we urge a favorable vote on HB 478.



unions@mddclabor.org



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HB0478 Patterson Senate testimony .pdf

Uploaded by: Edith Patterson

Position: FAV

EDITH J. PATTERSON, ED.D.
Legislative District 28
Charles County

Ways and Means Committee

Subcommittees

Chair, Gaming

K-12 Education

Chair, Southern Maryland
House Delegation



The Maryland House of Delegates
6 Bladen Street, Room 429
Annapolis, Maryland 21401
410-841-3247
800-492-7122 Ext. 3247
Edith.Patterson@house.maryland.gov

THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

**Testimony in Support of
HB 0478 – Income Tax – Subtraction for Classroom Supplies Purchased by Teachers – Alteration**

Good afternoon, Chair Guzzone, Vice Chair Rosapepe, and Members of the Senate Budget and Taxation Committee. For the record, I am Delegate Edith Patterson, sponsor of HB 0478 - Income Tax - Subtraction for Classroom Supplies Purchased by Teachers.

This legislation addresses an inequity in Maryland's tax code that excludes full-time prekindergarten teachers from the existing educator expense income tax deduction. In 2018, the General Assembly recognized this burden and enacted a tax deduction to help offset unreimbursed classroom expenses. However, prekindergarten teachers were not included in that legislation. While K-12 teachers are eligible to deduct unreimbursed classroom expenses, pre-K teachers, who often incur the same out-of-pocket costs, are currently excluded, despite being full-time educators equally responsible for supporting student learning.

As Maryland continues to expand access to early childhood education through the Blueprint for Maryland's Future, it is critical that our policies reflect the value of early learning and the educators who make it possible. Pillar One of the Blueprint recognizes that a child's early years are the most critical period for brain development and lays the foundation for lifelong learning and achievement. We know that during these developmental years, teachers play an essential role in identifying students' needs and building the academic, social, and emotional skills that support long-term success.

The Blueprint also establishes a clear timeline to expand pre-K3 and pre-K4 access, reaching a 50/50 distribution between local education agencies and private providers by 2030, with enrollment increasing by 10% each year. As pre-K access expands across the state, it is essential that we do not leave these educators behind. HB0478 corrects this oversight by extending the educator expense deduction to include full-time prekindergarten teachers, ensuring they receive the same tax benefit as other educators. This is a measure that aligns our tax policy with our education priorities and advances equity within our education workforce.

In summary, HB0478 is an essential step toward supporting Maryland's early childhood educators and strengthening the foundation of our education system. I respectfully urge the Senate Budget and Taxation Committee to give HB0478 a favorable report.

Thank you for your consideration.

Edith J. Patterson
Charles County, District 28

MD Catholic Conference_HB 478_FAV SENATE CROSS.pdf

Uploaded by: Garrett O'Day

Position: FAV



**MARYLAND
CATHOLIC
CONFERENCE**

March 31, 2026

HB 478

**Income Tax - Subtraction Modification for Classroom Supplies Purchased by
Teachers – Alteration**

Senate Budget & Taxation Committee

Position: FAVORABLE

The Maryland Catholic Conference offers this testimony in support of House Bill 478. The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government. We also offer this testimony on behalf of the teachers who educate approximately 50,000 students served by over 150 PreK-12 Catholic schools in Maryland.

Current Maryland law affords full-time kindergarten through grade 12 classroom teachers to subtract up to \$250 from their state income tax liability for unreimbursed personal expenditures for classroom supplies used by students or for teaching preparation materials. House Bill 478 would add full-time prekindergarten teachers to the eligibility list for that teacher tax deduction.

Maryland Catholic schools recognize the important role that kindergarten-readiness plays in a child's educational development. Within the State of Maryland, there are approximately 120 prekindergarten programs in Catholic schools or parishes, in addition to Headstart programs. Nearly all are accredited by an accrediting agency recognized by MSDE and a vast majority of them employ state-certified prekindergarten teachers.

Teachers should not have to shoulder the entire burden of expenses for educational materials that improve student learning experiences, particularly when their school cannot afford to reimburse for such expenses. Particularly in the lowest-income schools, where students traditionally face challenges to being materially prepared, House Bill 478 will assist teachers to enhance the learning experience of the students who need it most. Accordingly, we encourage your support and a favorable report for House Bill 478.

X HB478 Support (Written).pdf

Uploaded by: Kenzie Funk

Position: FAV



Testimony in SUPPORT of
House Bill 478: Income Tax – Subtraction Modification for Classroom Supplies Purchased by
Teachers – Alteration
Budget and Taxation Committee
March 31, 2026

At Strong Schools Maryland, we work to support the faithful implementation and full funding of the promises legislated through the landmark Blueprint for Maryland’s Future. The Blueprint recognizes the necessity of educators. As a state, we must strive to fairly compensate educators including preK educators for the key role they play in the development of our students. As such, **Strong Schools Maryland strongly supports HB478 – Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration.**

House Bill 478 aims to expand the income tax subtraction modification available for out of pocket purchases for classroom supplies to full time preK educators. We support the intent of the bill as it recognizes the financial burden many teachers face in providing essential materials for their students. We also appreciate how HB478 seeks to offer tax relief for these expenses. According to the American Federation of Teachers, teachers around the country consistently spend their own money to ensure classrooms are equipped with basic learning tools, from books, to supplies, to visual aids, to food. These purchases then directly impact classroom learning environments and, therefore, students.

We appreciate and support the bill and its recognition of educators’ financial contributions to their classrooms and urge the Committee to go further by carefully considering the following:

- Teachers routinely spend far more than \$250, the current tax relief limit, on classroom supplies. Most members of the American Federation of Teachers reported spending at least, if not more than, \$300 out of pocket for classroom supplies.
- The root issue remains that educators should not be required to personally fund classroom materials essential to student learning and classroom environments, as teachers often are buying resources such as paper, pencils, food, and air conditioning units.
- While tax relief offers some support, reimbursement models or direct school funding for supplies would more equitably address costs and reduce financial strain on teachers.

Educators have historically faced challenges with fair compensation, which the Blueprint aims to address. However, reliance on out-of-pocket spending highlights broader funding gaps within school systems. We urge the Committee to also consider policies that shift these costs away from the individual teachers and toward systemic funding solutions. **We urge the passage of HB478 as it can serve as a tool to help ease the financial burden on Maryland's educators. At the same time, we also hope the Committee considers increased relief and the pursuit of systemic solutions that will rely on fully funding our public school systems.**

Please contact Kenzie Funk at kenzie@strongschoolsmaryland.org for additional questions.

HB478_MSEA_Johnson_FAV.pdf

Uploaded by: Sean Johnson

Position: FAV

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

Senate Budget and Taxation Committee
March 31, 2026

Sean Johnson
Executive Director

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.

HB 478 - State Board & MSDE - Support 3.31.26.docx

Uploaded by: Stefan Redding-Lallinger

Position: FAV



Carey M. Wright, Ed.D.
State Superintendent of Schools
Joshua L. Michael, Ph.D.
President, State Board of Education

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

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 for any additional information.

HB 478_FWA.docx (1) (1).pdf

Uploaded by: Sarah Peters

Position: FWA



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.

Maryland Speech-Language-Hearing Association
140B Purcellville Gateway Drive, Suite 120
Purcellville, VA 20132
301-304-7001
info@mdslha.org
www.mdslha.org

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,

Rachael Caruso MS CCC-SLP

MSHA Director of Advocacy and Public Policy

Jennifer Ryan MS CCC-SLP

MSHA Public Policy Committee



Karen Miranda, M.S., CCC-SLP
Speech-Language Pathologist
MSHA President

Maryland Speech-Language-Hearing Association
140B Purcellville Gateway Drive, Suite 120
Purcellville, VA 20132
301-304-7001
info@mdslha.org
www.mdslha.org

HB0478-BT_MACo_OPP.pdf

Uploaded by: Kevin Kinnally

Position: UNF



House Bill 478

Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration

MACo Position: **OPPOSE**

To: Budget and Taxation Committee

Date: March 31, 2026

From: Kevin Kinnally

Tax Incentives and Local Government Autonomy

Counties enter this Session facing heightened economic uncertainty, rising costs, and growing concern about federal funding instability that directly affects local budgets and service delivery. At the same time, counties continue to absorb new or expanded responsibilities without reliable, ongoing funding, making local revenue stability more critical than ever.

Counties are eager and committed partners in promoting economic growth and creating opportunity – and prefer local autonomy in determining the best way locally. **The Maryland Association of Counties (MACo) opposes state-mandated reductions in local revenue sources, but welcomes flexible, optional tools to serve and respond to local needs and community priorities.**

The General Assembly routinely considers broad or targeted tax incentives to stimulate economic growth, encourage beneficial activities, or attract and retain residents. These proposals sometimes focus exclusively on the State's tax structure, but often extend to local revenues as well.

In general, MACo stands for local self-determination. Counties, led by locally elected leaders directly accountable within the communities they serve, are best positioned to govern local affairs – ranging from land use to fiscal matters. MACo steadfastly guards local autonomy and consistently opposes one-size-fits-all policies that override local decision-making.

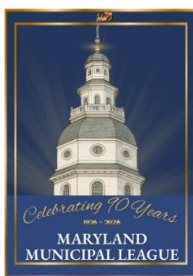
State tax incentives should be enacted as "local option" offerings to allow counties maximum flexibility in tailoring local policies to meet local needs and priorities. The State and its local governments already work together here, where the State routinely grants a state-level property tax credit, enabling county governments to enact their own local-option property tax credits.

MACo urges the Committee to primarily consider state income tax credits as the best means to incorporate local tax relief into a broader policy. MACo and county governments stand ready to work with state policymakers to craft flexible, optional tools to deliver broad or targeted tax incentives, but resist state-mandated changes that preclude local input.

MML - HB 478 - Sen INFO.pdf

Uploaded by: Justin Fiore

Position: INFO



TESTIMONY

COMMITTEE: Senate Budget and Taxation

DATE: March 31, 2026

POSITION: Informational

BILL: HB 478

The Maryland Municipal League (MML) appreciates the intent of subtraction modification legislation and the impact it can have on businesses and residents. However, we do believe it is important to highlight that such bills have a trickle-down impact on municipal governments, which receive 17% of the local income tax from their residents.

Local governments are better positioned for success when their revenue sources are consistent, and they have opportunities to balance the scales with local consideration. This is why MML has long advocated for optional local tax credits versus state mandates or subtraction modifications. Similarly, we would advocate for state tax credits in lieu of subtraction modifications to meet the goals of the proposed legislation.

We ask you to keep this in mind when considering HB 478.

For more information relating to this piece of testimony, please contact:

Justin Fiore: Director, Advocacy and Public Policy, justinf@mdmunicipal.org