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Legislative District 28
Charles County

Ways and Means Committee

Subcommittees

Chair, Gaming

K-12 Education

Chair, Southern Maryland
House Delegation



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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 Wilkins, Vice Chair Feldmark, and Members of the Ways and Means 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 Ways and Means Committee to give HB0478 a favorable report.

Thank you for your consideration.

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