



Informational Testimony for
House Bill 478: Income Tax – Subtraction Modification for Classroom Supplies Purchased by
Teachers – Alteration
Ways and Means Committee
February 12, 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. **Strong Schools Maryland offers informational testimony for 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.

While we appreciate and support the intent of the bill and its recognition of educators' financial contributions to their classrooms, we urge the Committee to carefully consider 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. **The implementation of HB478 can serve as a tool to help ease the financial burden on Maryland's educators; however, we urge for the consideration of 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.