

**DATE:** February 26, 2026  
**BILL NO.:** House Bill 930  
**COMMITTEE:** Ways and Means  
**TITLE:** *Income Tax—Decoupling from Federal Changes—Education Expenses*  
**POSITION:** Oppose

Testimony from: Bradford V. Sharpless  
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HB 930 seeks to remove Kindergarten through Grade 12 (K–12)-related educational expenses as “qualified educational expenses” with respect to 529 College Investment Plans. This would eliminate the tax-favored status of both contributions to and distributions from the account if used to pay for expenses for K–12 education.

I recognize that the 529 program was originally established to save for college-level education. However, since 2017 the law has allowed for up to \$10,000 per year to be distributed from a 529 account to pay for K–12 expenses without tax penalties. In the near decade that the law has allowed for this, families have based their financial planning around that option. Reverting the to the pre-2017 law at this point would have substantial negative financial effects on families who depend on 529 accounts to help fund their children’s educations. My family would be directly affected, as I depend on 529 assets to assist in funding my son’s secondary education.

Of final note, HB 930 is retroactive to December 31, 2025, meaning that 529 distribution actions made after that date but prior to this bill being signed into law would suddenly be subject to tax penalties. This is patently unfair.

I request an unfavorable report on HB 930.