

Testimony on HB0478 – FAVORABLE

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

House Ways and Means Committee – February 12, 2026

Ways and Means Committee and Members of the Maryland General Assembly,

Thank you for the opportunity to submit **FAVORABLE testimony in support of HB0478 and cross-filed Senate legislation, SB0262.**

HB0478 and SB0262 represent the legislative process at its best: identify a fixable gap in existing law, introduce a common-sense solution, and work together in a bipartisan manner to put students and educators first.

Extending the income tax subtraction for educators' unreimbursed expenses to apply to prekindergarten teachers is both fair to those impacted teachers and consistent with the Blueprint for Maryland's Future and its goal of expanding early childhood education and Pre-K accessibility. We cannot expand Pre-K without Pre-K educators, and this legislation will remove an unnecessary tax code disincentive for those who teach our youngest students.

But to continue attracting educators and making Maryland an education destination, it is critical to view this legislation as only the *start* of using tax incentives as tools for educator recruitment and retention. I urge legislators to consider future reforms, including boosting the current eligible subtraction of \$250 to \$500 annually and indexing the amount for inflation. Another incentive worth exploring: a tax *credit* for educators who live and work in Maryland, including paraprofessionals and aides who play a significant role in directly supporting students and improving our teacher pipeline.

I strongly support HB0478 and SB0262 and thank the sponsors and co-sponsors for introducing this legislation. Yet it is regretful that we must even debate which unreimbursed educator expenses are eligible for an income tax subtraction. **Our objective must always be a public education system in which educators do not have to pay for any expenses out of their own pockets and LEAs are adequately funded to provide all the classroom supplies and materials our students need.** An educator being forced to buy even a pencil out of their own pocket is an indictment of our own education funding failures, and I sincerely urge legislators to continue working together to solve that long-term challenge.

Finally, the bipartisan nature of this legislation is worth noting and I commend Delegate Patterson, Senator Simonaire, and all the co-sponsors from across the ideological spectrum for working together to benefit our students and educators. Education must be a unifying issue that rises above any partisan lines, and it is my hope that legislation like this can be a foundation for more collaboration in the future. I respectfully urge a FAVORABLE report on HB0478 and SB0262.

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Individual Advocate with the Blueprint Coalition