



**HB0478 - INCOME TAX - SUBTRACTION MODIFICATION FOR CLASSROOM SUPPLIES
PURCHASED BY TEACHERS - ALTERATION**

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WAYS AND MEANS

SUPPORT

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Anne Arundel County Public Schools (AACPS) supports **HB0478 - Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration**. This bill alters a subtraction modification under the Maryland income tax for unreimbursed expenses paid or incurred by teachers for the purchase of classroom supplies to include full-time prekindergarten classroom teachers. Personal funds spent by teachers would be subtracted from their federal adjusted gross income to determine Maryland adjusted gross income. The subtraction allowed includes up to \$250 of the unreimbursed expenses paid or incurred by an eligible teacher during a taxable year for the purchase of classroom supplies if the supplies are used by: (1) students in the classroom; or (2) the eligible teacher to prepare for or during classroom teaching. This act would apply to all taxable years following 2025.

AACPS supports investing in the development of highly effective teachers and leaders, especially efforts made by the State to increase competitive salaries to attract and retain distinctly qualified teachers. According to the National Education Association, teachers spend an annual average of \$500 to \$900 of their personal funds on classroom supplies, and this number is increasing every year with the impacts of national inflation and tariffs. This tax credit helps a teacher's salary stretch further by eliminating State taxes on these purchases. AACPS supports its expansion to permit a subtraction modification for the purchase of classroom supplies by full-time prekindergarten classroom teachers.

Accordingly, AACPS respectfully requests a **FAVORABLE** committee report on HB0478.