



February 8, 2026

**Bill: SB 262 Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration**

**Position: FAVORABLE WITH AMENDMENTS**

Dear Chair, Vice Chair, and Members of the Committee,

On behalf of the **Maryland Speech-Language-Hearing Association (MSHA)**, we write in support of **Maryland Senate Bill 262**, which alters the income tax subtraction modification for unreimbursed classroom supplies purchased by teachers. MSHA appreciates the bill's recognition that educators frequently incur out-of-pocket expenses to meet the needs of their students.

We respectfully request that SB 262 be **amended** to include **speech-language pathologists (SLPs) employed in Maryland public schools**.

Speech-language pathologists are school-based educators and related service providers who work alongside teachers to support students' academic success. SLPs serve students across grade levels, including prekindergarten through high school, and routinely purchase instructional and therapeutic materials out of pocket. These materials, such as books, manipulatives, games, visual supports, assistive technology tools, and other educational resources, are used directly with students in school settings and are often not reimbursed by school systems.

While SB 262 defines and includes "teacher" and "prekindergarten teacher," the bill does not currently recognize school-based speech-language pathologists, despite the

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fact that SLPs incur similar unreimbursed expenses and provide direct educational services to the same students. This exclusion creates an inequity among school professionals who are all contributing to student learning and meeting state and federally mandated educational requirements.

Including speech-language pathologists employed in schools within the subtraction modification would:

- Promote equity among school-based professionals who purchase instructional supplies with personal funds
- Acknowledge the essential role SLPs play in language development, literacy, and access to the curriculum
- Reflect the reality that SLPs, like teachers, maintain learning environments and materials necessary for student success

MSHA urges the committee to support **Senate Bill 262 with an amendment** that expands eligibility for the subtraction modification to include **speech-language pathologists employed in Maryland public schools**.

Thank you for your consideration and for your continued commitment to supporting the professionals who serve Maryland's students.

Respectfully,

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