



Testimony in SUPPORT of

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

House Ways and Means Committee

April 2, 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 testimony in support of SB 262 – Income Tax – Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration.**

Senate Bill 262, as amended, expands the income tax subtraction modification for out-of-pocket classroom supply purchases to include full time public and private Pre-K teachers. We support the intent of the bill as it recognizes the financial burden many teachers face in providing essential materials for their students. National data from the American Federation of Teachers show that educators routinely spend their own money on basic classroom needs, from books to supplies, to visual aids, to food. These purchases then directly impact classroom learning environments and, therefore, students. Importantly, the amended language extends this support across both public and private Pre-K settings, reinforcing the goals of the Blueprint’s mixed delivery system in recognizing the critical role private family child care providers play in expanding access and diversifying early childhood options.

While we support the proposed legislation, 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. Reliance on out-of-pocket spending highlights broader funding gaps within school systems. We support this initiative and urge the Committee to also consider policies that shift these costs away from the individual teachers and toward systemic funding solutions. **The implementation of SB 262 can serve as a tool to help ease the financial burden on Maryland's educators. For these reasons, Strong Schools Maryland urges the House Ways and Means Committee to issue a favorable report on the proposed legislation.**

Please contact Kenzie Funk at kenzie@strongschoolsmaryland.org for additional questions.