



**Committee:** Ways and Means

**Bill Number:** House Bill 478 – Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration

**Hearing Date:** February 12, 2026

**Position:** Support

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On behalf of the **Maryland School Counselor Association (MSCA)**, which represents professional school counselors across the State dedicated to supporting the academic, career, and social–emotional development of all Maryland students, we respectfully submit this testimony in **support of House Bill 478**.

House Bill 478 expands a state income tax subtraction modification for unreimbursed classroom supply expenses to include **prekindergarten teachers** in Maryland. Under current law, full-time kindergarten through grade 12 classroom teachers may subtract up to \$250 of unreimbursed classroom supply expenses from their Maryland adjusted gross income. House Bill 478 expands eligibility to include prekindergarten classroom teachers, ensuring equitable tax treatment for those educators who also purchase essential supplies to support student learning.

School counselors witness daily how classroom resources — from books and manipulatives to art supplies and instructional materials — directly influence students’ engagement, confidence, and academic growth. When teachers spend their own limited funds on supplies that should be readily available, it reflects an unmet need within the school system. This burden falls heavily on educators, especially those in early childhood programs who often provide hands-on, developmentally appropriate materials that are critical to young learners’ foundational skill building.

Expanding the tax subtraction to include prekindergarten teachers acknowledges the importance of early childhood education and supports those educators who often go above and beyond to create enriched learning environments. By reducing the financial

strain on pre-K teachers, House Bill 478 helps ensure that these professionals can focus their time and energy on fostering positive school experiences that set students up for success in later grades.

MSCA supports House Bill 478 because it:

- Recognizes the financial contribution that early childhood educators make to student learning and well-being.
- Promotes equity in supporting educators across all grade levels who invest personally in students' instructional resources.
- Strengthens the overall learning environment by reducing out-of-pocket burdens on teachers and allowing them to focus on instruction.

For these reasons, the Maryland School Counselor Association respectfully urges a **favorable report** on **House Bill 478**.

If you have any questions, please contact Jocelyn I. Collins at [jcollins@policypartners.net](mailto:collins@policypartners.net).