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TESTIMONY ON HB#/0478- POSITION: FAVORABLE

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

TO: Chair Wilkins, Vice Chair Feldmark, and members of the Ways and Means Committee
FROM: Richard Keith Kaplowitz

My name is Richard Keith Kaplowitz. I am a resident of District 3, Frederick County. I am submitting this testimony in support of HB#/0478, Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers – Alteration

Pillar 1 of the Blueprint and the Strategic Plan focus on strengthening early childhood education by expanding access to high-quality prekindergarten programs and increasing support for families and young children. It aims to ensure that all children, regardless of income, race, or background, enter kindergarten with a strong foundation for lifelong learning and success.¹

This bill attempts to assist the new and existing teachers that will staff this program by altering a subtraction modification under the Maryland income tax for unreimbursed expenses paid or incurred by certain teachers during a taxable year for the purchase of certain classroom supplies to include full-time teachers employed in prekindergarten programs in the State; and applying the Act to all taxable years beginning after December 31, 2025.

This says to our educators that Maryland will assist them in making this pillar strong and lasting.

I respectfully urge this committee to return a favorable report on HB#/0478.

¹ <https://marylandpublicschools.org/Pages/strategicplan/pillar1.aspx>