



AFT 340 AFL-CIO
Seton Business Park
5800 Metro Drive, 2nd Floor
Baltimore, MD 21215-3209

House Bill 478: Income Tax - Subtraction Modification for Classroom Supplies Purchased by Teachers - Alteration
Ways and Means Committee
February 12, 2026, 1pm
Favorable

Chair Wilkins, Vice Chair Feldmark, and Members of the Committees:

On behalf of the Baltimore Teachers Union, thank you for the opportunity to testify in strong support of this bill expanding the educator expense tax credit to include pre-kindergarten teachers.

Educators at every level routinely spend hundreds, and at times thousands, of their own dollars each year on classroom supplies, books, food, hygiene products, and basic learning materials to ensure their students have what they need to succeed. While this tax credit does not come close to covering those expenses, we sincerely appreciate the legislature's recognition that educators should not be expected to personally subsidize the public education system. This bill reflects an important acknowledgment of that reality, and we thank you for taking this meaningful step toward easing that burden.

Including pre-K educators in this credit is especially important. Early childhood educators lay the foundation for lifelong learning, yet they are often provided fewer resources than their K–12 counterparts, despite serving students with significant academic and social needs. Expanding this tax credit affirms that their work is valued and that they, too, deserve support for the out-of-pocket investments they make every day in Maryland's youngest learners.

While we remain committed to advocating for fully funded schools so educators are no longer forced to fill systemic gaps with personal dollars, we respectfully urge a favorable report on this bill as a practical and positive step forward for Maryland's educators and students alike.