

HOUSE BILL 452

Q3
HB 385/19 – W&M

0lr2789

By: **Delegate Walker**

Introduced and read first time: January 23, 2020

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

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

4 FOR the purpose of increasing the maximum amount allowed as a subtraction modification
5 under the Maryland income tax for expenses paid or incurred by certain teachers
6 during a taxable year for certain classroom supplies; providing for the application of
7 this Act; and generally relating to a subtraction modification for classroom supplies
8 purchased by teachers.

9 BY repealing and reenacting, without amendments,
10 Article – Tax – General
11 Section 10–208(a)
12 Annotated Code of Maryland
13 (2016 Replacement Volume and 2019 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – General
16 Section 10–208(x)
17 Annotated Code of Maryland
18 (2016 Replacement Volume and 2019 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
20 That the Laws of Maryland read as follows:

21 **Article – Tax – General**

22 10–208.

23 (a) In addition to the modification under § 10–207 of this subtitle, the amounts
24 under this section are subtracted from the federal adjusted gross income of a resident to
25 determine Maryland adjusted gross income.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (x) (1) In this subsection, “eligible teacher” means an individual who is a
2 kindergarten through grade 12 classroom teacher in an elementary or secondary school in
3 the State on a full-time basis for an academic year ending during the taxable year.

4 (2) Subject to paragraph (3) of this subsection, the subtraction allowed
5 under subsection (a) of this section includes up to ~~[\$250]~~ **\$500** of the unreimbursed
6 expenses paid or incurred by an eligible teacher during a taxable year for the purchase of
7 classroom supplies if the supplies are used by:

8 (i) students in the classroom; or

9 (ii) the eligible teacher to prepare for or during classroom teaching.

10 (3) The amount allowed as a subtraction under paragraph (2) of this
11 subsection does not include an expense that is subtracted from federal adjusted gross
12 income under § 62 of the Internal Revenue Code.

13 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July
14 1, 2020, and shall be applicable to all taxable years beginning after December 31, 2019.