

# HOUSE BILL 988

Q3  
HB 452/20 – W&M

2lr0646

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By: **Delegate Walker**

Introduced and read first time: February 10, 2022

Assigned to: Ways and Means

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## 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; and generally relating to a  
7 subtraction modification for classroom supplies purchased by teachers.

8 BY repealing and reenacting, without amendments,

9 Article – Tax – General

10 Section 10–208(a)

11 Annotated Code of Maryland

12 (2016 Replacement Volume and 2021 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article – Tax – General

15 Section 10–208(x)

16 Annotated Code of Maryland

17 (2016 Replacement Volume and 2021 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,

19 That the Laws of Maryland read as follows:

20 **Article – Tax – General**

21 10–208.

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

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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, 2022, and shall be applicable to all taxable years beginning after December 31, 2021.