



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

February 20, 2020

HB 811

Sales and Use Tax - Tax-Free Period for Back-to-School Shopping - School Supplies & Textbooks

House Ways & Means Committee

Position: Support

The Maryland Catholic Conference offers this testimony in SUPPORT of House Bill 811. The Catholic Conference represents the public-policy interests of the three (arch)dioceses serving Maryland, including the Archdioceses of Baltimore and Washington and the Diocese of Wilmington, which together encompass over one million Marylanders.

We offer our support for House Bill 811, which would expand current law to exempt from sales tax school supplies and textbooks under certain amounts during the State's annual sales tax-free period for back-to-school shopping. This tax-free time period runs from the second Sunday in August through the following Saturday.

Currently, sales tax exemptions during the state's annual back-to-school shopping week include items of school supplies under \$100 and textbooks under \$350. As where school supplies are one of the most integral considerations in a student's preparedness, each student should be encouraged to enter the school year with a full complement of the items necessary for success. One might argue that a book bag full of the proper school supplies is far paramount to having a new book bag itself, an item that is already sales tax-exempt during back-to-school shopping week.

Particularly in the lowest-income schools and districts, if parents and students were afforded increased buying power due to the money saved from a temporary sales tax reprieve, students who traditionally face challenges to being materially prepared to learn will have an increased chance of success.

Additionally, as Maryland's Catholic schools educate tens of thousands of lower and middle-income families every year, the Maryland Catholic Conference offers its support for House Bill 811 as a means of assisting those families. We thus encourage your support and a favorable report for House Bill 811.