

# **SB 510 Senator Testimony.pdf**

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—  
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Environmental Affairs Committee

*Subcommittees*

Chair, Alcohol

Health  
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Joint Committee on the Chesapeake and  
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*The Senate of Maryland*  
ANNAPOLIS, MARYLAND 21401

**Written Testimony in SUPPORT of SB 510**

Chairman and members of the Budget and Taxation Committee, I am here to introduce and voice my support for Senate Bill 510 – *Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – Sale of Sewing Items*.

Senate Bill 510 would exempt sewing items (costing \$100 or less) purchased during the annual sales and use tax-free period for back-to-school shopping from the State sales and use tax.

# **SB 510 sewing items tax free week.pdf**

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Position: FAV



## **SB 510-Sales and Use Tax- Tax Free Period for Back-to-School Shopping- Sale of Sewing Items**

**Senate Budget and Taxation Committee  
February 3, 2021  
Support**

**Background:** Expanding the applicability of the annual sales and use tax-free period to certain sewing items used to make clothing if the taxable price of each item is less than \$100; and providing that "sewing items" include the material used to make clothing, fabric, thread zippers, bias tape and elastic, but does not include sewing machines, pins, pin cushions, scissors, or needles

**Comments:** The Maryland Retailers Association supports SB510 by expanding back-to-school tax free week to include sewing items. For families that sew clothing, this would create parity for them when clothing and foot ware items under \$100 are already tax free during this timeframe. The bill is narrow with regard to the types of items it covers including just fabric, thread, zippers, bias tape and elastic. It does not include sewing machines or sewing tools such as pins, pin cushions, scissors and needles. We recognize the budgetary challenges the state is facing and feel the narrow focus takes this into consideration.

We are glad to answer any questions the committee may have and urge a favorable report.



# Written testimony1.pdf

Uploaded by: Schwarzmann, Danielle

Position: FAV

Good Afternoon,

I appreciate your time and willingness to hear my testimony. I'd like to first tell you a little bit about myself. I'm a mother, a wife, a hobby sewist and a PhD Economist. In my limited free time, I enjoy sewing. I was fortunate enough to learn from my grandmother. I continue to sew as a means to stay connected to her despite the fact she is no longer here physically with us. I enjoy the creativity in choosing patterns and fabrics (inputs) to make clothing and accessories (final goods). It requires a different part of my brain than what is necessary to be a successful mom, wife and economist.

Every year Maryland has tax free shopping days. This applies to clothing and other back to school items. Yet, it does not apply to the inputs necessary to make these items – just final goods. I find this to be a gap in the tax-free shopping days. Additionally, it is inconsistent with how other categories of goods are taxed. For example, raw food is not taxable, but prepared foods are. Shouldn't the inputs needed to make clothes be considered as raw inputs and consequently not taxed? I support adding sewing supplies (fabric, buttons, zippers, elastic, interfacing, thread, etc.) to the list of tax free items for MD shopping days.

Sincerely,

Danielle Schwarzmann