

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