



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.

