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## Written Testimony in SUPPORT of SB 510

Madam Chair and members of the Ways and Means 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.