

Office of Government Relations 88 State Circle Annapolis, Maryland 21401

HB 445

February 16, 2023

TO: Members of the House Ways and Means Committee

FROM: Nina Themelis, Interim Director of Mayor's Office of Government Relations

RE: House Bill 445 - Sales and Use Tax - Tax-Free Period - Winter Weather Shopping

for Students

POSITION: SUPPORT

Chair Atterbeary, Vice-Chair Wilkins, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** House Bill (HB) 445.

This bill aims to temporarily reduce cost barriers for students and their families as they purchase the necessary clothing items to protect themselves in harsh, wintery conditions.

For many students, not having adequate protective clothing during the winter deters their attendance in school, social activities and extracurricular items. Missing out on these crucial opportunities stunts their potential for success and inhibits their future ambitions. Those who commute to school and other activities without necessary protective materials are opening themselves up to illness and other adverse health outcomes.

While many jurisdictions require students to wait in outdoor settings during their commutes, Baltimore City students face additional exposure to weather conditions, as they primarily rely on public transportation. The luxury of having a coat and standard accessories that are warm and effective for cold weather protection should be a standard for all young people, especially for students working to improve their futures.

For these reasons, the BCA respectfully requests a favorable report on HB 445.