

MARLON AMPREY
Legislative District 40
Baltimore City

DEPUTY MAJORITY WHIP

Economic Matters Committee



The Maryland House of Delegates
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THE MARYLAND HOUSE OF DELEGATES
ANNAPOLIS, MARYLAND 21401

February 16, 2023

**Testimony of Delegate Marlon Amprey in support of HB 445 – Sales and Use Tax –
Tax-Free Period – Winter Weather Shopping for Students**

Dear Chair Atterbeary and Members of the Ways and Means Committee:

There is a great need to provide families with the opportunity to purchase necessary winter clothing items for their children at more affordable prices. Currently, Maryland's tax-free week falls in August and is primarily geared towards back-to-school shopping. However, at this time of year, retailers do not have much winter apparel out in stores yet. Additionally, not everybody can shop during a state's scheduled sales tax holiday, as doing so requires them to have free time off from work and other obligations. According to the Tax Policy Center, affluent shoppers tend to have greater means to change the timing or amount of their purchases, therefore they are better able to benefit from sales tax holidays compared to less affluent shoppers. This highlights the importance of giving families, especially those that are low-income, a second opportunity to take advantage of sales tax savings through an additional tax-free week that falls closer to the colder months of the year.

To provide that second opportunity, **HB 445** aims to establish an annual tax-free period during the first week of November to allow for the purchase of winter coats, footwear, and accessories for students. Such necessities, as items that families would have to purchase regardless, tend to comprise a significant portion of overall household spending and are therefore important to provide at more affordable prices. While a few dollars in savings may not matter much to high-income households, they can be important to lower-income families.

Proper winter weather attire is an absolute necessity for children to have on their way to and from school, while they are outside for any given reason, to ensure that they stay warm and

protected. Low-income families should not have to worry about the cost of paying for this necessary winter wear on top of all the other expenses they incur. For such purposes as helping them keep their children warm, safe, and healthy, we should assist in any way possible.

I urge a favorable report on House Bill 445.

Respectfully,

A handwritten signature in black ink, appearing to read "Marlon Amprey". The signature is written in a cursive style with a large initial "M" and a distinct "A".

Delegate Marlon Amprey
40th Legislative District - MD