

**Letter of Information – House Bill 445 – Sales and Use Tax - Tax-Free Period - Winter  
Weather Shopping for Students**  
*Ways and Means Committee*  
*February 16, 2023*

The Comptroller’s Office would like to thank the sponsors for bringing the bill and providing us the opportunity to comment on it. House Bill 445 would create a new Sales and Use Tax-Free period to facilitate purchases of “winter weather clothing, footwear, and accessories” that would last one week “beginning the first Sunday in January.”

- The Comptroller’s Office is aware that there are ongoing discussions relating to the timing of this proposed Tax-Free period and recommends that consideration be given to the time necessary for this agency to advise retailers about which products are eligible and when the Tax-Free period would begin and end.
  - The originally proposed start date for this Tax-Free period of “the first Sunday in January” would give the Comptroller’s Office approximately eight months to contact retailers prior to January 2024. However, if the start date were moved to November 2023 – for example - that may not afford enough time for our office to advise Sales and Use Tax license holders and for those retailers to adjust their systems.

As always, the Comptroller’s Office is willing and available to discuss these concerns or any questions you may have at your convenience. Please contact Justin Hayes, Legislative Director at [jhayes@marylandtaxes.gov](mailto:jhayes@marylandtaxes.gov) or 410-260-7696.

