

Date of Hearing 2/15/2024

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Brentwood, MD 20722

**TESTIMONY ON HB606- POSITION: FAVORABLE**  
**Sales and Use Tax-Baby Products-Exemption**

**TO:** Chair Atterbeary, Vice Chair Wilkins, and members of the Ways and Means Committee

**FROM:** Emily C. Blank

**My name is Emily C Blank. I am a resident of District 47a. I am submitting this testimony in support of HB606, Sales and Use Tax-Baby Products-Exemption**

My name is Emily Blank. I am a member of Congregation Oseh Shalom in Laurel, MD, and I retired from teaching economics at Howard University in May 2023.

The biblical psalmist says “ Defend the poor and the orphan; deal justly with the poor and the destitute. Rescue the weak and the needy; deliver them from the hand of the wicked.” Psalm 82:3-4. Protecting the poor is a Jewish value.

Sales taxes are inherently regressive (are borne more heavily by low income people than by the rich, for those who escaped taking economics in college). This is the exact opposite of “protecting the poor”.

People can evade sales taxes on many products by electing not to buy those products. However, it is hard to avoid buying essentials. That’s why sales tax is not levied on most food purchased in grocery stores, I argue that parents would consider baby products essential. Therefore, baby products should not be taxed any more than food purchased in a grocery store should.

In sum, I argue that sales taxes should not be levied on essential items such as baby products, because such taxes place an undue burden on low income individuals. I **respectfully urge this committee to return a favorable report on HB606.**