

**Ways and Means Committee  
Testimony: HB 92 – Sales and Use Tax –  
Tax-Free Periods – University and College Textbooks**

**Testimony Submitted by: Sandra L. Kurtinitis, Ph.D. President  
Community College of Baltimore County**

**POSITION:** Support

The Community College of Baltimore County is pleased to support HB 92 which would afford college students relief from paying sales and use taxes on college textbooks during designated Tax Free Periods. The growing cost of textbooks has kept pace with the growing cost of attending college in general. Any reduction in this financial burden will be a positive gain for students and their families, especially for those attending the state's community colleges.

Student demographics at community colleges across the state suggest that the majority of community college students come from low- to middle-income families. At CCBC, 45 percent of the students rely upon some form of financial aid, with 33 percent of them receiving Pell Grant funding. The seemingly small savings from tax-free textbooks turns consequential for families when writ large across multiple textbooks needed for multiple courses. Although CCBC faculty work hard to minimize the cost of textbooks through Open Educational Resources and other lower cost resources, a \$900 book bill for Nursing students, for example, comes with a hefty state tax add-on.

We at CCBC strongly support this bill for the benefit it will provide to students who can ill afford additional costs. In addition, the provisions of this bill would bring Maryland into line with neighboring states New Jersey, New York, Pennsylvania, Virginia, and West Virginia. This change will also enable our campus bookstores to compete more favorably with online textbook vendors. We recommend adjusting the timeline so that it matches the week before semesters begin (the period when most students purchase their textbooks).