



WAYS AND MEANS COMMITTEE

February 4, 2020

TESTIMONY

Submitted by

**Dr. Bernard Sadusky, Executive Director
Maryland Association of Community Colleges**

HB 92 – Sale & Use Tax – Tax-Free Periods – University and College Textbooks

Position: Support

On behalf of Maryland's 16 community colleges, I want to thank the sponsor for introducing HB 92 that establishes a tax-free period for the purchase of college textbooks. This is not new legislation, but the issue remains the same – the high cost of textbooks is a barrier for many students and particularly for those at community colleges.

MACC recognizes that this tax exemption is a low-cost way to help all students with the increasing cost of postsecondary education and training. Although community college faculty and staff work hard to minimize the cost of textbooks through expanded use of Open Education Resources, we recognize not all course material is available in digital format and that many courses require proprietary materials. However, textbooks increase the cost of education and can impact a students' ability to pursue postsecondary education.

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.

However, it should be noted that there is no specific week that could be designated to assist all our students with the opportunity to take advantage of this tax break.