

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



**SB904 Sales and Use Tax – Tax-Free Periods – University and College Textbooks
Budget and Taxation Committee
March 9, 2021**

Position: Favorable

Background: SB904 would create two annual tax-free periods for the sale of textbooks.

Comments: The Maryland Retailers Association collaborates with the Office of the Comptroller on tax-free periods throughout the year and strongly supports SB904. The continually rising cost of college textbooks is an immense financial burden for students that are already struggling to pay regularly increasing tuition and housing costs. Providing a tax-free period for textbooks would assist with the price of higher education and would incentivize students to spend their money in Maryland bookstores, supporting local jobs and providing community stabilization and opportunities for increased philanthropy.

We would respectfully urge a favorable report on SB904. Thank you for your consideration.