

March 3, 2021

Maryland State Senate
Budget and Taxation committee
Annapolis, Maryland

RE: Senate Bill (SB 904) "Sales and Use Tax- Tax-Free Periods – University and College Textbooks"
sponsored by Senator Salling

Dear Members of the Maryland State Senate:

My name is Patrick Kerr and I am currently a student at Wor-Wic community college, where I am working on a transfer degree to eventually become a teacher in a middle or high school. Through my eyes as a college student and hopefully a future educator, I am in full support of SB 904. There are many reasons for my support of SB 904. Today I would like to share three main reasons for my support. The first reason is that even as a community college student, books can still be expensive. Adding taxes on to already expensive books increases the cost. As a student, I know every single dollar counts and adding on 6% for sales tax could prevent some people from being able to access higher education. In a world where more and more jobs require college degrees this could set some up for generational poverty. My second major reason for supporting this legislation is the fact that the current tax structure on "textbooks" only affects those who buy physical copies. My fear is that this disproportionately effects those who cannot afford or do not have access to technology. Currently under the pandemic the state has so graciously made funds available for those who need assistance to afford technology. My fear is that beyond the pandemic those who cannot afford technology will once again be put at a disadvantage by this tax. The final reason I will share with you today is my view looking forward, as someone who wants to be an educator in this state which takes great pride in its education system. I believe that our state should do everything it can to empower students and education. In my personal opinion if a two-week tax-free period on textbooks would allow just one student to farther their college education, then

it would be more than worth it for the state to allow. Thank you for taking the time to read my letter. I hope that you will consider the letters of all students when voting upon SB 904.

Sincerely,

Patrick Kerr