

The University of Maryland Student Government Association  
Testimony for HB792  
Ways and Means Committee, Thursday, Feb. 11, 2021  
Sales and Use Tax - Tax-Free Periods - University and College Textbooks  
POSITION: FAVORABLE

My name is Dan Alpert and I am the Student Body President at the University of Maryland, College Park. I'd like to start by thanking Chair Kaiser and all the members of the Ways and Means Committee for the opportunity to share our thoughts on this bill. Thank you also to Delegate Anderton for introducing the legislation, which will expand a tax break that already benefits over a million K-12 students to hundreds of thousands of Maryland college students.

Maryland currently hosts a tax-free week in August for students and families to buy clothes, backpacks, and school supplies for the upcoming school year. However, textbooks, which are one of the single greatest recurring costs of attending college besides tuition, are not included. According to a student survey conducted by the Maryland Higher Education Commission (MHEC), Maryland students spent about \$660.00 on textbooks alone in the 2019-2020 school year. This bill would expand the state's back-to-school tax-free week to include textbooks and digital materials. The inclusion of digital materials is critical to the reality of how our students learn in this day and age. Furthermore, it would establish a second tax-free week in February for the spring semester, remedying an oversight in Maryland tax code that currently neglects the start of spring semester which negatively impacts college students.

Like all Marylanders, students have been hit hard financially due to the pandemic, yet have received little to no assistance. As such, decreasing our cost of attendance by any degree will go a long way toward remedying the difficulties we have faced in this unprecedented year. The pandemic has also forced us into using more digital learning materials than ever before, making it all the more important that they are included in this tax-free week.

This legislature has previously taken action towards alleviating the difficulty and often hidden price of textbooks. Last year, our SGA proposed the Textbook Transparency Act of 2020, which was passed unanimously and signed by the Governor. We urge you to follow in those footsteps and give a favorable report for a textbook tax-free week.

Sincerely,  
Dan Alpert, *Student Body President*  
Ben Baitman, *Director of Government Affairs*