



## SB314 SALES AND USE TAX – MUSICAL INSTRUMENTS - EXEMPTION

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BUDGET & TAXATION

### SUPPORT

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Anne Arundel County Public Schools (AACPS) supports **SB314 Sales and Use Tax – Musical Instruments - Exemption**. This bill exempts the sale or rental of musical instruments to be used by students in elementary school, secondary school, postsecondary institutions, or who are receiving home instruction from the sales and use tax.

Music is a unique and powerful form of communication that transcends the limits of verbal expression. It involves and affects both thought and emotion and makes a unique contribution to the growth and development of children and society as a whole. Approximately 19,600 AACPS students are participating in music courses that require the purchase or rental of a musical instrument this school year. An additional 1,496 students are participating in extracurricular or co-curricular activities that require the purchase or rental of a musical instrument.

However, the cost of purchasing or renting a musical instrument can be significant to the families of student's participating in music courses, extracurriculars, or co-curricular activities. Typical musical instruments purchased or rented by students include clarinets, flutes, and violins. Each of these instruments costs approximately \$600 to purchase. Without the exemption from the sales and use tax created by this bill, families would pay an additional \$36 for the purchase of such an instrument. More expensive instruments used by students, including the French horn and the tenor saxophone, can cost more than \$1,600. In these cases, the sales tax savings to families would be approximately \$100.

This bill has the potential to result in significance savings to the families of Anne Arundel County Public School students who participate in music courses, extracurriculars, or co-curricular activities. In turn, this legislation supports the arts learning community and advances arts-rich, lifelong learning in and through the arts and music for all Marylanders.

Accordingly, AACPS respectfully requests a **FAVORABLE** committee report on SB314.