

# MARYLAND RETAILERS ASSOCIATION

*The Voice of Retailing in Maryland*



**SB314 Sales and Use Tax - Musical Instruments - Exemption**  
**Senate Budget and Taxation Committee**  
**February 8, 2023**

**Position: Favorable**

**Background:** SB314 would exempt the sale or rental of musical instruments to be used by students from the sales and use tax.

**Comments:** The Maryland Retailers Association supports SB314, which would exempt the sale or rental of musical instruments from the sales and use tax when the instruments are to be used by students in Maryland. Access to music and the arts has a positive impact on childhood development, yet the cost of arts programs, materials, and equipment can be prohibitive for many families. Exempting musical instruments from the sales and use tax would make participation in school and extracurricular music programs more accessible for low-income students in Maryland.

We would urge a favorable report on SB314. Thank you for your consideration.