

Maryland State Senate
Budget and Taxation Committee
SB314

Senators,

My name is Liliana Norkaitis, and I am asking for your favorable report of SB314. Like tens of thousands of students in Maryland, I started playing an instrument in elementary school. I've been playing the cello since 5th grade and gained valuable traits that are exclusive to learning an instrument. Over the last 8 years, I mastered my craft and not only picked up a new party trick, but I improved coordination, memory, cognitive thinking, confidence, and found a new way to relieve stress.

In October, I finally decided to end my rental program and purchased my own cello. I sought out my price range without thinking about the sales tax and was astonished when my bill was an additional \$120 because of the tax. I do not live in a financially comfortable household, so this was a setback just to be able to continue doing what I love. Our school system has incorporated music into its curriculum, but it is inaccessible to a lot of families who cannot afford an additional \$100+ to cover the lump sum or the few dollars extra every month in a rental program. When there are multiple children in a household, music becomes even more inaccessible. No one should be barred from participating in a course because they cannot afford the very thing that is required for participation. This notion that only people who can afford to purchase an instrument can participate in a class is very damaging to our education environment. Music is an incredible thing that connects everyone and instills cultural awareness. The first step to ensuring more students continue with music through all their years of schooling is to eliminate the sales tax on the rental and purchases of musical instruments for Marylanders like me because every student deserves the accessibility to play an instrument without the burden of a financial setback.

The fiscal note says that the expected decrease in sales tax revenue will be \$1.4 million, but that is just 0.0002% of the total tax revenue of \$6.2 billion, and this is not the state's largest source of revenue. This tax break is a very small price to pay to alleviate the pockets of Maryland families.

I will have my instrument well after I am out of school, so I am not here today so that I, personally, can save \$120 on my next cello. I am here for the thousands of students who cannot afford an instrument. I am asking for your favorable report of SB314 because a favorable report means progress in equal access to a skill that will keep kids out of dangerous activity and engaged in a magnificent craft. Let's reward the Marylanders of tomorrow by making music more accessible.

Thank you,

Liliana Norkaitis