

JUSTIN READY  
*Legislative District 5*  
Carroll County

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Finance Committee



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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401

February 8, 2023

**SB 314 Sales and Use Tax – Musical Instruments - Exemption**

Chairman Guzzone, Vice Chairman Rosapepe, and members of the Senate Budget and Taxation Committee;

Senate Bill 314 exempts the sale or rental of musical instruments used by a student from the State sales and use tax. The student must be (1) enrolled in an elementary or secondary school, or postsecondary institution or (2) registered with a local school system as receiving home instruction.

Under current law, students in Maryland across elementary, secondary, and post-secondary institutions are required to pay sales and use tax when purchasing or renting a musical instrument. This bill seeks to exempt students throughout their educational music career.

Most people understand the benefits of music programs in public schools intuitively, and many are aware of the research that has shown an investment in music education funding drives positive student and school outcomes – including better attendance, academic performance, teacher satisfaction and student social-emotional skills like confidence and focus.

I respectfully request a favorable report on Senate Bill 314.