



Feb 7, 2023

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Subject: SB314 Sales and Use Tax - Musical Instruments - Exemption

Position: Favorable

To Chair Guzzone and members of the Senate Budget and Taxation Committee,

As a musician, former music teacher, and current executive director of Arts Education in Maryland Schools (AEMS), I support SB314.

Arts Education in Maryland Schools (AEMS) is committed to ensuring that all students in the state of Maryland have access to high quality arts education. We envision a public education system in Maryland that supports, cultivates, nurtures, and uplifts ALL students' creativity through a robust arts education experience so that they can thrive in a healthy society. AEMS supports SB314 because it will provide greater access to musical instruments to more students.

As a student growing up in Howard County public schools, I enjoyed ample access to music and arts education that shaped my growth and development. Having access to band in school helped me develop self-confidence, make life-long friends, and sharpen my critical thinking skills. I saw many of these same benefits in the students I had the honor to teach in Baltimore City. I was fortunate that my family was able to afford to rent me a trumpet starting in 4th grade, and then purchase an upgraded model in 8th grade that I still use today.

However, the cost of music equipment is high and can be a barrier to all children having access to the incredible benefits music education has to offer. Reducing cost by exempting musical instruments from Sales and Use Tax is one small way to reduce this obstacle. For example, renting a standard trumpet currently costs about \$35 per month. That adds up to about \$24 in sales tax per year, which could instead go towards materials such as valve oil, tuning slide grease, and a mouthpiece brush that would allow the renting student to take responsibility for care of their instrument.

Learning an instrument has the potential to change people's lives, like it did for mine and for many of my students. All students deserve that opportunity, and SB314 will help increase access to music education by lowering the barrier to participate. Removing barriers to students' artistic experience is worth making a reality.

Thank you for your hard work making Maryland a better place for the arts and for students. We all benefit when we invest in our students.

Sincerely,

Rachel McGrain
Executive Director, AEMS

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