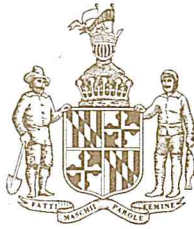


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Budget and Taxation Committee

Subcommittees

Chair, Pensions

Public Safety, Transportation, and
Environment

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TESTIMONY – SENATE BILL 219
SALES AND USE TAX – SECONDHAND APPAREL –
EXEMPTION
BUDGET & TAXATION COMMITTEE
FEBRUARY 1, 2023

Chair Guzzone, Vice Chair Rosapepe, and Fellow Committee Members:

Senate Bill 219 is a very simple bill that exempts secondhand apparel and footwear, individually valued at \$20 or less, from Maryland sales and use tax.

Often those purchasing secondhand items have very fixed incomes and can greatly benefit from the savings that this modest exemption would create. Saving just a dollar here and there often makes a real difference for individuals benefiting from the use of reused items. This legislation would provide a clear economic impact for these individuals and ultimately a positive overall environmental impact for all Marylanders.

For the reasons listed above, I ask for a favorable report of Senate Bill 219.