

**Written Testimony Submitted for the Record to the  
Maryland House of Delegates – Ways and Means Committee  
For the Hearing on  
Sales and Use Tax – Musical Instruments – Exemption (HB 0024)  
February 2, 2023  
SUPPORT**

Free State PTA represents over 50,000 volunteer members and families in over 500 public schools. Free State PTA is composed of families, students, teachers, administrators, and business as well as community leaders devoted to the educational success of children and family engagement in Maryland. As the state's premier and largest child advocacy organization, Free State PTA is a powerful voice for all children, a relevant resource for families, schools and communities and a strong advocate for public education. ***House Bill 0024, Sales and Use Tax – Musical Instruments – Exemption, aligns with Free State PTA's principles for legislative action that parent, family, student and community involvement in education is crucial and all children have a right to an excellent equitable education .***

House Bill 24 is will change the law so that the Sales and Use Tax does not apply to a sale or rental of a musical instrument to be used by a student who is:

- (1) Enrolled in an elementary school, a secondary school, or a postsecondary institution, or
- (2) Registered with a local school system as receiving home instruction.

The National PTA<sup>1</sup> recognizes that all students deserve the opportunity to take part in the arts, both in school and in the community. The arts can positively affect the entire school culture—especially student motivation, attitudes, and attendance—which encourages students to stay in school<sup>2</sup>, succeed in school, succeed in work, and succeed in life. PTA believes that the arts, music, literature, dance, drama, and visual arts are central to learning. Infusion of the arts in elementary, secondary, and continuing education curricula is key to the development of students. House Bill 0024 supports students by providing more access by reducing the costs of leasing and ownership of musical instruments for students. Lowering the cost will allow for more students to be able to afford the instrument and provide a more diverse group of students to be able to participate in music. **Therefore, Free State PTA urges a favorable vote in support of House Bill 0024.**

Testimony is presented on the behalf of

***Marla Posey-Moss***

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<sup>1</sup> <https://www.pta.org/home/advocacy/ptas-positions/Individual-Position-Statements/Arts-In-Education-Position-Statement>

<sup>2</sup> <https://www.nammfoundation.org/articles/2021-10-15/music-and-arts-may-reduce-chronic-absenteeism>