



January 31, 2023

The Honorable Guy Guzzone
Chair, Budget and Taxation Committee
Maryland State Senate
3 West Miller Senate Office Building
Annapolis, Maryland 21401

The Honorable Vanessa Atterbeary
Chair, Ways and Means Committee
Maryland House of Delegates
131 Taylor House Office Building
Annapolis, Maryland 21401

RE: Senate Bill 219 / House Bill 187 - Sales and Use Tax – Secondhand Apparel – Exemption

Dear Chair Guzzone and Chair Atterbeary:

The Secondary Materials and Recycled Textiles (SMART) Association writes in strong support of House Bill 187 and Senate Bill 219, measures that propose to exempt certain secondhand apparel from sales and use tax.

Founded in 1932 and based in Rockville, Maryland, SMART is a trade association composed of companies from the U.S. and all over the world who are involved in every phase of our diverse industry. SMART is the leading industry voice promoting high standards and best practices for reuse and recycling of textiles and related secondary materials. Our members reduce solid waste by collecting, reclaiming, and “closing the loop” by processing, reusing, converting, and distributing these recyclables.

SMART is continuously working to educate the public and local government officials about the importance of increasing clothing and textile reuse and recycling. Clothing and household textiles currently make up 6.3%¹ of the waste stream or the equivalent of 81 pounds per person thrown away annually in the US. Nearly 95% of used clothing and textiles can be reused and recycled. Moreover, according to the United States Environmental Protection Agency (EPA), current clothing and textile recycling has a greater impact on reducing greenhouse gases than the recycling of yard waste, glass, and plastic.²

¹ U.S. Environmental Protection Agency Report: Advancing Sustainable Materials Management – 2014 Tables and Figures, Table 1, p. 1 (December 2016).

² U.S. Environmental Protection Agency Report: Advancing Sustainable Materials Management – 2014 Fact Sheet, Table 5, p. 15 (November 2016).

The passage of HB 187 and SB 219 would send a strong signal to consumers and other jurisdictions that Maryland is a national leader in educating consumers about the significant environmental benefits of keeping reusable clothing and shoes out of landfills and incentivizing them to consider shopping secondhand. The legislation also has the consumer-focused benefit of providing price relief to those who rely on access to low-priced, quality secondhand apparel for their essential clothing needs.

Thank you for your consideration of this critically important and impactful legislation.

Sincerely,

Susan DeCoursey
Executive Director
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