



MARYLAND
CATHOLIC
CONFERENCE

February 11, 2026

SB 403

Sales and Use Tax - Elementary or Secondary School Book Fairs - Exemption

Senate Budget & Taxation Committee

Position: FAVORABLE

The Maryland Catholic Conference offers this testimony in support of Senate Bill 403. The Catholic Conference is the public policy representative of the three (arch)dioceses serving Maryland, which together encompass over one million Marylanders. Statewide, their parishes, schools, hospitals and numerous charities combine to form our state's second largest social service provider network, behind only our state government. We also offer this testimony on behalf of the teachers who educate approximately 50,000 students served by over 150 PreK-12 Catholic schools in Maryland.

Senate Bill 403 would exempt from sales tax the sale of books at K-12 school book fairs. To be exempt, the sales must be in-person and in connection elementary or secondary school book fair in the state. Proceeds must be solely for the educational benefit of the school or its students.

School sponsored book fairs afford students the ability to acquire reading materials to feed their formative minds. Moreover, they enable students to choose their learning materials tailored to their interests and skill levels, and thus enable parents and students to customize learning together. With busy schedules in an increasingly faster-paced world, book fairs provide families an opportunity to acquire resources and reading materials where schedules might not otherwise allow.

In his 2025 apostolic letter "*Drawing New Maps of Hope*", Pope Leo XIV reaffirmed "the extreme importance and current relevance of education in human life". Therein, he discussed the supportive role schools play in collaboration with parents, asserting that such "educational alliance requires intentionality, listening and co-responsibility. It is built with processes, tools, shared assessments. It is both hard work and a blessing: when it works, it inspires trust; when it fails, everything becomes more fragile."

School book fairs are another collaborative way that schools can support parents and students with new educational resources and tools to equip them for their educational journey. Currently, sales tax exemptions are available for back-to-school shopping to enable school students and their families to stretch their resources further in acquiring what they need for a productive school year. Maryland should afford them the same tax-exempt benefits when it comes to acquiring learning resources. We thus encourage a favorable report for Senate Bill 403.