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**Senate Bill 403 – Sales and Use Tax - Elementary or Secondary School Book Fairs - Exemption**  
**Budget and Taxation Committee**  
**February 11, 2026**

**FAVORABLE**

The BTU proudly represents thousands of educators, school support staff, and education professionals working in Baltimore City public schools.

On behalf of our members — and the students and families we serve — we support Senate Bill 403, which would exempt school book fairs from state sales taxes. School book fairs play an essential role in promoting literacy, student engagement, and access to books for all students. Educators across Baltimore City — particularly in schools with limited library budgets — rely on book fairs as a critical opportunity to expand students’ access to age-appropriate and culturally relevant books and encourage reading for pleasure, not just for assignments. Crucially, school book fairs also support family engagement in literacy activities and raise funds that help schools purchase library materials. However, when sales taxes are applied, the cost of books increases — making them less affordable for families already struggling with basic expenses.

Research consistently shows a strong relationship between early and frequent reading and academic achievement. Increasing access to books helps build lifelong readers, improves reading proficiency, and strengthens overall student outcomes. When books are more affordable, more students — including those from economically disadvantaged households — can participate in book fairs and walk away with new reading materials. When book fairs are successful, libraries earn more funds for build modern, accessible library collections.

This policy change is straightforward, targeted, and aligned with educational goals. It doesn’t create new programs or bureaucracy and it supports schools without drawing on general education funds. An exemption for book fairs is not a large tax expenditure; rather, it’s a strategic investment in student literacy and educational equity. This simple adjustment will make books more affordable, expand equitable access to reading materials, and support the academic success of students across Maryland. For all these reasons, the Baltimore Teachers Union urges a favorable report on Senate Bill 403 to exempt school book fairs from sales taxes.