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**Testimony in Support of HB 358**

**Sales and Use Tax – Elementary or Secondary School Book Fairs – Exemption**

Thank you to the Committee and to Delegate Palakovich-Carr for the opportunity to speak today.

I am the parent of a fifth grader in a Maryland public school and am a committed PTA volunteer. The book fair is often a highlight of the school calendar – an opportunity to expose kids to new books and share in a mutually reinforcing celebration of reading and literacy. The memories are wonderful but the tangible takeaways, the ones that remind children of the experience, are the books they get to purchase and call their own.

However, the effect of the sales tax artificially and needlessly limits the number of books a child can purchase at the fair by adding costs the child does not expect or understand. At the moment a volunteer parent should be praising the child's choice of books and the fact they added the prices correctly, they instead find themselves explaining the sales tax to the child and that they need to put one or more of the books back. Children should not be walking away from this experience confused and disappointed.

And it is not just that child – it is the child or children behind them in line who after that exchange no longer have the chance to buy anything because the time for their class at the fair has lapsed. Their excitement is even more diminished. This process repeats itself throughout the day on each day of the fair, resulting in smaller purchases by each child and fewer children making purchases at all.

At the school-wide level, the lost sales mean less funds raised for the school and PTA. The book fair commonly helps fund additional books for the school library and to be placed in individual classrooms. The funds raised by the PTA help support projects across the school, from “snack pantries” for children who cannot afford enough lunch to additional classroom materials and playground equipment. PTAs sponsor international nights, where students learn about other cultures, arts nights and science fairs, providing children the

opportunity to express themselves in ways that their work during the school day does not allow, and many schools cannot provide.

Every effort should be made to ensure children have positive experiences with books and are encouraged to read. The annual book fair and the attendant celebration of literacy and reading is one of those critical, memory-forming touchpoints.

The tax code already recognizes the valuable work the PTA performs and, appropriately, provides for it to conduct its business without imposing sales tax. The exclusion that has arisen around modern book fairs is inconsistent with that clear statutory priority and should be addressed.