



**SB0403 - SALES AND USE TAX - ELEMENTARY OR SECONDARY SCHOOL BOOK FAIRS -
EXEMPTION**

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BUDGET AND TAXATION

SUPPORT

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Anne Arundel County Public Schools (AACPS) supports **SB0403 - Sales and Use Tax - Elementary or Secondary School Book Fairs - Exemption**. This bill provides that the sales and use tax does not apply to a sale made at a book fair by an elementary or secondary school in the State, or a nonprofit parent-teacher organization, or other nonprofit organization within an elementary or secondary school at an elementary or secondary school in the State if the net proceeds are solely used for the educational benefit of the school or its students. This includes sales resulting from an agreement or contract with an organization to participate in a book fair for a percentage of the gross receipts under which students, teachers, school staff, or members of the parent-teacher organization act as agents or salespersons for the third-party vendor by managing the book fair.

AACPS supports consideration of all available revenue options to support Maryland's public schools. Accordingly, AACPS supports this legislation which has the potential to increase the fundraising capacity of parent-teacher organizations by exempting sales made at a book fair held by an elementary or secondary school from the State's sales and use tax.

Accordingly, AACPS respectfully requests a **FAVORABLE** committee report on SB0403.