

SB 240 Danielle Schwarzmann FAV

Uploaded by: Danielle Schwarzmann

Position: FAV

Good Afternoon,

I appreciate your time and willingness to hear my testimony. I'd like to first tell you a little bit about myself. I'm a mother, a wife, a hobby sewist and a PhD Economist. In my limited free time, I enjoy sewing. I was fortunate enough to learn from my grandmother. I continue to sew as a means to stay connected to her despite the fact she is no longer here physically with us. I enjoy the creativity in choosing patterns and fabrics (inputs) to make clothing and accessories (final goods). It requires a different part of my brain than what is necessary to be a successful mom, wife and economist.

Every year Maryland has tax free shopping days. This applies to clothing and other back to school items. Yet, it does not apply to the inputs necessary to make these items – just final goods. I find this to be a gap in the tax-free shopping days. Additionally, it is inconsistent with how other categories of goods are taxed. For example, raw food is not taxable, but prepared foods are. Shouldn't the inputs needed to make clothes be considered as raw inputs and consequently not taxed? I support adding sewing supplies (fabric, buttons, zippers, elastic, interfacing, thread, etc.) to the list of tax free items for MD shopping days as an initial first step. Ultimately, I'd like to see these items be listed as tax free permanently.

Sincerely,

Danielle Schwarzmann

SB 240 Senator Bryan Simonaire_FAV.pdf

Uploaded by: Kara Contino

Position: FAV

BRYAN W. SIMONAIRE
Legislative District 31
Anne Arundel County

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MINORITY LEADER
—

Education, Health, and
Environmental Affairs Committee

Subcommittees

Chair, Alcohol

Health
—

Joint Committee on the Chesapeake and
Atlantic Coastal Bays Critical Area



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The Senate of Maryland
ANNAPOLIS, MARYLAND 21401

Written Testimony in SUPPORT of SB 240

Chairman and members of the Budget and Taxation Committee, I am here to introduce and voice my support for Senate Bill 240 – *Sales and Use Tax – Tax-Free Period for Back-to-School Shopping – Sale of Sewing Items*.

Senate Bill 510 would exempt sewing items (costing \$100 or less) purchased during the annual sales and use tax-free period for back-to-school shopping from the State sales and use tax.

SB240_MRA_FAV.pdf

Uploaded by: Sarah Price

Position: FAV

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



**SB240 – Sales and Use Tax - Tax-Free Period for Back-to-School
Shopping - Sale of Sewing Items
Budget and Taxation Committee
January 25, 2022**

Position: Favorable

Background: Expanding the applicability of the annual sales and use tax-free period to certain sewing items used to make clothing if the taxable price of each item is less than \$100; and providing that "sewing items" include the material used to make clothing, fabric, thread zippers, bias tape and elastic, but does not include sewing machines, pins, pin cushions, scissors, or needles.

Comments: The Maryland Retailers Association supports SB240 by expanding back-to-school tax free week to include sewing items. This would create parity for families that sew their own clothing or mend used items for additional use when clothing and footwear items under \$100 are already tax free during this timeframe. This also promotes sustainability by encouraging families to repair rather than replace damaged items. The bill is narrow regarding the types of items it would apply to, limiting any negative impact the State would incur due to lost tax revenue. We recognize the budgetary challenges the state may face in the future and feel the narrow focus takes this into consideration.

We thank the sponsor for reintroducing this issue and urge a favorable report on SB240.