



**THE MARYLAND HOUSE OF DELEGATES**  
**ANNAPOLIS, MARYLAND 21401**

**Testimony of Delegate Dana Jones**  
**Before the Ways and Means Committee**

**In Support of HB502**  
**Sales and Use Tax - Tax-Free Period for Back-to-School Shopping - Sale of Sewing Items**  
**February 8, 2022, pm**

Chair Atterbeary, Vice-Chair Washington, and fellow members of the Ways and Means Committee,

For the record - I am Delegate Dana Jones.

I come before you today with a bill that would create parity during our back-to-school tax-free week. Each year, Maryland's back-to-school tax-free week helps provide families with financial relief when purchasing fundamental clothing items such as shoes, jackets, and pants. This tax-free status does not, however, extend to items used to make clothing.

HB502 would expand the annual sales and use the tax free period to sewing items used to make clothing such as fabric, thread, zippers, bias tape, and elastic. The bill would not include items such as sewing machines, pins, pin cushions, scissors, or needles and would match the \$100 limit that is currently applied to pre-made clothing items.

From homemade reusable tote bags which help to save our environment, to the early days of the pandemic when we were sewing children masks as we were desperate to help schools get back to in-person learning - sewing is an essential need for families and should be treated as such by our laws.

Simply put, this bill would create parity in the items we choose to include in our back-to-school tax-free week. Whether a family chooses to purchase pre-made, manufactured clothing or make their own, they should be able to enjoy the same tax benefits.

I respectfully urge a favorable report on this simple, bipartisan bill.

Dana Jones

Delegate Dana Jones