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Ways and Means Committee

**HB 24 Sales and Use Tax – Musical Instruments - Exemption**

Thursday, February 2, 2023

**WHAT DOES THIS BILL DO?**

Currently, students in Maryland across elementary, secondary and post-secondary institutions are required to pay sales and use tax when purchasing or renting a musical instrument. This bill seeks to exempt students throughout their educational music career as well as those receiving home instruction and registered in a local school system.

**WHAT PROBLEM ARE WE TRYING TO SOLVE?**

Most people understand the benefits of music programs in public schools intuitively, and many are aware of the research that has shown an investment in music education funding drives positive student and school outcomes – including better attendance, academic performance, teacher satisfaction and student social-emotional skills like confidence and focus

A [2020 study of over 112,000 public school students](#), the largest of its kind to date, showed that “highly engaged instrumental music students were, on average, academically over one year ahead of their peers.” These results were independent of students’ language/cultural background, neighborhood, or socio-economic status. In a time when our students have fallen behind academically due to the pandemic, anything we can do to incentivize them in the classroom is necessary! Research shows that studies in the arts correlate to higher standardized test scores and a reduction in disciplinary infractions. By eliminating barriers for families to enroll their children in musical instruction, we are in turn enhancing our school systems and creating a more equitable environment for learning.

**Young, aspiring musicians should not have to pay sales and use tax when purchasing or renting a musical instrument during their educational career!**

**Please vote in favor of HB 24**