

## **Ways and Means Committee**

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

**Thursday, February 2, 2023**

Chair Atterbeary and members of the House Ways and Means Committee,

As an instrumental music educator in Montgomery County Public Schools, I strongly support HB24. Music education has multiple major positive impacts on students and provides a well-rounded education. Students who study music have more self-confidence, more self-discipline, improved listening and social skills, and improved academic outcomes.

As I witness first-hand, the single biggest issue facing families in music education is the high cost of musical instruments. Many families can only afford to purchase or rent instruments of low quality, which quite often is discouraging to students, as these instruments tend to not function properly. Reducing the cost by exempting musical instruments from Sales and Use Tax will not solve the problem completely, but it is an important and relatively easy way to reduce this obstacle for Maryland families.

Thank you for considering this option and understanding the power of music education for our students. We will all benefit from students who study music and benefit from enhanced memory, literacy, creativity, and self-confidence.

I strongly urge the Committee to give HB 24 a favorable report.

Thank you,

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