

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



HB24 Sales and Use Tax - Musical Instruments - Exemption
House Ways and Means Committee
February 2, 2023

Position: Favorable

Background: HB24 would exempt the sale or rental of musical instruments to be used by students from the sales and use tax.

Comments: The Maryland Retailers Association supports HB24, which would exempt the sale or rental of musical instruments from the sales and use tax when the instruments are to be used by students in Maryland. Access to music and the arts has a positive impact on childhood development, yet the cost of arts programs, materials, and equipment can be prohibitive for many families. Exempting musical instruments from the sales and use tax would make participation in school and extracurricular music programs more accessible for low-income students in Maryland.

We would urge a favorable report on HB24. Thank you for your consideration.