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TESTIMONY

House Ways and Means Committee

*HB 92 – Sales and Use Tax – Tax-Free Periods –
University and College Textbooks*

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On behalf of Maryland's independent colleges and universities and the 65,600 students we serve, thank you for the opportunity to submit this written testimony in support of *House Bill 92 – Sales and Use Tax – Tax-free Periods – University and College Textbooks*. House Bill 92 designates a one-week tax-free period at the beginning of each fall and spring semester for full-time or part-time students to purchase textbooks required for a course at a public or private nonprofit higher education institution or a regional higher education center. These tax-free periods have the potential to help reduce educational costs for students enrolled in Maryland's two-year and four-year colleges and universities.

MICUA member institutions are concerned about the rising costs of college textbooks and the impact these costs have on access and affordability. As required by law, Maryland's colleges and universities post information on required course materials, including the title, author, publisher, edition, publication date, and International Standard Book Number (ISBN) for every academic course, weeks prior to the fall and spring semesters. In recent years, Maryland's independent colleges and universities have established new policies to help reduce the costs of textbooks, and many courses and programs are now using electronic books and other types of digital instructional materials.

It is important to note that semester start dates vary by institution. Some institutions begin the fall semester in mid-to-late August and the spring semester in early-to-mid January. While the tax-free periods in this bill would be beneficial to many students, they will not assist them all. We urge the Committee to consider expanding the tax-free periods to additional weeks or to shift the tax-free periods back by one to two weeks.

For these reasons, we encourage the Committee to give House Bill 92 a favorable report.