



February 28, 2023

The Honorable Delegate Vanessa E. Atterbeary  
Ways and Means Committee  
Room 131  
House Office Building  
Annapolis, MD 21401

Re: **HB 0024** - Sales and Use Tax - Musical Instruments - Exemption– **Support**

Dear Delegate Atterbeary:

Our members understand the importance of a well-rounded education that includes arts and cultural experiences. Music education has been shown to have numerous benefits for children, including the development of important cognitive, emotional, and social skills, such as creativity, self-discipline, teamwork, and communication. Studies have also shown that children who participate in music programs tend to have better academic performance, higher self-esteem, and improved mental health.

By exempting musical instruments from the sales and use tax, this bill would help to lower the financial barriers that often prevent students from participating in music programs. It would also support the growth and sustainability of music programs in our schools, which can have a positive impact on our community. Additionally, this bill would support our local music stores and suppliers, which are also important businesses in our community.

The Carroll County Chamber of Commerce, a business advocacy organization of nearly 700 members, supports this bill and therefore requests that you give it a favorable report.

Sincerely,

Mike McMullin  
President  
Carroll County Chamber of Commerce

CC: Delegate April Rose  
Senator Justin Ready