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THE MAINE SENATE
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Joint Standing Committee on Taxation
LD 256, An Act to Establish a Sales Tax Holiday for Certain School
Supplies for the Month of August
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Good afternoon, Senator Grohoski, Representative Cloutier, and honorable members of the Joint Standing Committee on Taxation. I am Joe Martin and I proudly represent the citizens of Senate District 19, which includes much of Northern Oxford County and communities in Franklin County. I am here to present LD 256, "An Act to Establish a Sales Tax Holiday for Certain School Supplies for the Month of August."

Exempting school supplies from sales tax during the month before school starts would provide tangible benefits that support both families and the education system.

It is incredible how much money is spent in the month of August as teachers and students prepare to go back to school. According to the National Retail Federation, families with children returning to school in 2024, from elementary through high school, expected to pay an average of \$586 per child back to school items.

That is a huge amount of money for a family, particularly one with multiple children. Parents across the state are already stretched thin with the day-to-day expenses of raising children. Exempting school supplies from sales tax during the month of August would alleviate some of that financial strain. This would enable parents to stretch their budgets further, ensuring that their children have the necessary tools for a successful academic year.

Additionally, it would help even the playing field for some lower-income households. All students deserves to have access to the same opportunities regardless of their family's economic status. The sales tax makes expensive education supplies further out of reach for some families. Not every family can adapt, work harder or just "figure it out" financially. Regardless of parents' income, all children should have access to the essential tools for their education.

Furthermore, we want families to get the biggest bang for their buck when buying things to promote their children's educations. Well-equipped students can benefit from better classroom participation, leading to higher academic success, which contributes to a stronger workforce in the future.

If Maine passes this bill, we will join a list of red and blue states that have enacted sales tax holidays for a period of time before the school year begins. Missouri, New Mexico, South Carolina, Virginia are all examples of states that have had such a policy for about 20 years or so. Other states, like Massachusetts, have an annual sales tax holiday in August on school

and non-school items alike. Obviously, this weekend in August benefits families and children preparing for school.

Let's give families a financial break as they get their kids ready for school. This proposal is a win for families, the education system, and society as a whole.

Thank you for your consideration of this proposal. I would be happy to take any questions.