**Dear\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_,**

I am writing today to request your support on an issue that was recently attempted by the Iowa Legislature this past Fall. In October of 2022, Iowa Legislature tried to pass a motion that private music instruction would require to charge sales tax. The Legislature argued that music is solely a recreational activity, and as such taxable. I advocate that music instruction is educational in nature, not merely recreation, as private music instruction supports and reinforces state-mandated music education within the public school curriculum.

[Recreation](https://www.lawinsider.com/dictionary/recreational-activities) is defined as the refreshment of strength and spirits after work

Source: Merriam-Webster

[Recreational activities](https://www.lawinsider.com/dictionary/recreational-activities) include, but are not limited to, the following: education or nature studies, hunting, fishing, boating, canoeing, camping, trapping, water-skiing, swimming, ice skating, hiking, bird watching, or other wildlife observations, photography, cross-country skiing, harvesting of natural foods or plant materials, and visual/esthetic appreciation of natural environments as a whole or in part.

Source: lawinsider.com

[Education](https://uia.org/s/sub/en/1900000699/) is defined as a purposeful activity directed at achieving certain aims, such as transmitting knowledge or fostering skills and character traits. These aims include the development of understanding, rationality, kindness, and honesty.

Source: uia.org

[Educational activities](https://www.lawinsider.com/dictionary/educational-activity) are offered by a school, school district, charter school, or county office of education that constitute an integral fundamental part of elementary and secondary education, including, but not limited to, curricular and extracurricular activities.

Source: lawinsider.com

For comparison and perspective, listening to music is recreation, but learning to make that music is education.

I urge you to vote against forcing music educators to charge sales tax if/when the matter comes up again. As clearly indicated above, charging sales tax on music lessons is inappropriate.