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February 23, 2021

The Honorable Anne R. Kaiser Chair, Ways and Means Committee Maryland House of Delegates Room 131, House Office Building Annapolis, Maryland 21401

**RE:** HB 1079—Admissions and Amusement Tax–Exemption–Activities That Promote Health and Physical Well–Being - Letter of Support

Dear Chair Kaiser and Committee Members:

The Maryland State Advisory Council on Health and Wellness (the Council) is submitting this letter of support for House Bill 1079 (HB 1079) titled, "Admissions and Amusement Tax–Exemption–Activities That Promote Health and Physical Well–Being."

The goals of HB 1079 are to: alter the definition of "admissions and amusement charge" for purposes of the admissions and amusement tax to exclude a charge for use of a recreational or sports facility or use or rental of recreational or sports equipment; prohibit a county or municipal corporation from imposing the admissions and amusement tax on gross receipts derived from any charge for participating in an activity that promotes health or physical well—being or for admission to an establishment that offers activities that promote health or physical well—being; and generally related to an exemption from the admissions and amusement tax for activities that promote health and physical well—being."

The Council supports HB 1079. This legislation is consistent with the Council's statutory charge to promote evidence-based programs for developing healthy lifestyles and for the prevention, early detection, and treatment of chronic diseases. Lack of money can be a constraint or barrier to participation in sports and physical activity for adults and children. The ongoing COVID-19 pandemic and its devastating economic effects have many families struggling to simply pay their bills, let alone afford the extra fees associated with keeping their loved ones healthy through physical activity.

All Maryland citizens should have access to live the healthiest life possible, including healthy, affordable, and safe food, and safe, affordable places to exercise and play. Unfortunately, many families and even entire communities encounter serious challenges in realizing that vision. Barriers to sports participation may disproportionately affect lower-income students such as pay-to-play fees. For adults, economic or employment setbacks may create barriers to the purchase of health club memberships, fitness classes or other fitness activities.

HB 1079 excludes facilities and programs that support physical activity from local admissions and amusement tax. This change may lower cost barriers to physical activity for children and adults.

<sup>&</sup>lt;sup>1</sup> Colabianchi N, Johnston L, and O'Malley PM. Sports Participation in Secondary Schools: Resources Available and Inequalities in Participation –A BTG Research Brief. Ann Arbor, MI: Bridging the Gap Program, Survey Research Center, Institute for Social Research, University of Michigan, 2012. <a href="https://www.bridgingthegapresearch.org">www.bridgingthegapresearch.org</a>. Accessed February 11, 2011.

Several organizations, including the Robert Wood Johnson Foundation, Aspen Institute and the CDC's Division of Nutrition, Physical Activity, and Obesity, have conducted or supported research to examine the connection between physical activity and costs. This research indicates reduction of cost barriers improves access to affordable physical activity.<sup>2,3,4</sup>

The Physical Activity Guidelines for Americans issued by the U.S. Department of Health and Human Services (HHS) complement the Dietary Guidelines for Americans, guiding the public on the importance of being physically active and eating a healthy diet to promote good health and reduce the risk of chronic diseases.<sup>5</sup>

Maryland's long-term health and health care costs are dependent on the health of Marylanders today, particularly that of Maryland's young people. For children and adolescents, the benefits of physical activity identified in the Physical Activity Guidelines include:

- Improved bone health
- Improved weight status
- Improved cardiorespiratory and muscular fitness
- Improved cardiometabolic health
- Improved cognition
- Reduced risk of depression.

Jerrica Kiel

The Council respectfully urges this Committee to approve HB 1079 as an important public health measure to help reduce chronic disease and improve the health of Marylanders. This is especially critical during the time of this COVID-19 pandemic and economic challenges.

Sincerely,

Jessica Kiel, M.S., R.D., Chair, State Advisory Council on Health and Wellness

<sup>&</sup>lt;sup>2</sup> Robert Wood Johnson Foundation. Website. <a href="https://www.rwjf.org/en/our-focus-areas/focus-areas/healthy-communities.html">https://www.rwjf.org/en/our-focus-areas/focus-areas/healthy-communities.html</a>. Accessed February 11, 2021.

<sup>&</sup>lt;sup>3</sup> Aspen Institute Project Play. Website.

https://www.aspeninstitute.org/wp-content/uploads/files/content/upload/Project\_Play\_Underserved\_Populations\_Roundtable\_Research\_Brief.pdf. Accessed February 11, 2021.

<sup>&</sup>lt;sup>4</sup> U.S. Centers for Disease Control and Prevention Division of Nutrition, Physical Activity and Obesity. Website. <a href="https://www.cdc.gov/nccdphp/dnpao/index.html">https://www.cdc.gov/nccdphp/dnpao/index.html</a> Accessed February 11, 2021.

<sup>5</sup> U.S. Department of Health and Heal

<sup>&</sup>lt;sup>5</sup> U.S. Department of Health and Human Services. Physical Activity Guidelines for Americans, 2<sup>nd</sup> Edition. September 2019. <a href="https://health.gov/sites/default/files/2019-09/Physical Activity Guidelines 2nd edition.pdf">https://health.gov/sites/default/files/2019-09/Physical Activity Guidelines 2nd edition.pdf</a>. Accessed February 11, 2021.