



## HB 1515 - Sales and Use Tax - Rate Reduction and Services - UNFAVORABLE

The Maryland Veterinary Medical Association on behalf of its membership urges an unfavorable report of HB1515. The provision of veterinary services to Marylanders represents a needed service. Controlling the cost of healthcare services is a continuous problem for providers as well as consumers. Increasing these costs through the application of a sales tax represents a substantial and considerable tax increase for the 50% of Maryland households that own a pet. Additionally, the application of this tax will necessitate veterinary providers to record sales tax exemption status of all clientele from the agriculture sector representing a considerable burden to the small business owners that generally have few support staff. We urge the committee and sponsor to consider the effect this legislation would have on Maryland based veterinary practices surrounded by states that exempt veterinary services from sales tax.

Furthermore, it is incongruous to exempt healthcare services from the sales tax requirements but include veterinary health care within them. Veterinarians provide the same essential services as other healthcare providers.

The addition of a sales tax to services provided by veterinarians will have an immediate and substantial effect among constituents of the state and place Maryland based veterinary practices at a tremendous economic disadvantage to neighboring practices of other states that are not required to apply this dramatic increase to the cost of care for their clientele.

Sincerely,

Ashley Nichols, DVM  
President

Matthew Weeman, DVM, MS  
Legislative Committee Chair