

## SB 1045 Sales and Use Tax-Taxable Business Services – Alterations

Submitted by Dr Thomas R. a'Becket President Maryland State Dental Association Charitable and Educational Foundation and Legislative Chair Maryland State Dental Association

### OPPOSED

As the President of a charitable group that provides free oral healthcare the underserved community in Maryland, the effects of an additional financial burden that this tax would create means less treatment. Our Missions of Mercy both large stand alone clinics as the recent one in Salisbury Maryland which provided are too close to 1000 patients and the smaller events (8-12 per year) hosted by private dental offices around the state serving 100 patients an event would be negatively impacted. We have a small in house team that works day to day but requires outside support on an as needed basis for promotion, advertising, IT support and per diem personnel and a tax would create an additional financial impact on our limited resources.

Overall I believe that this expansion of the Sales and Use Tax creates an unfavorable business climate within the delivery of oral healthcare services within all settings throughout the state as fees to patients would need to be adjusted to compensate for increasing costs and could impact the number of providers willing to accept the already greatly reduced reimbursements for Medicaid patients.

I ask for an UNFAVORABLE REPORT on SB 1045

Thank You