

Jennifer M. Kincaid, Ph.D.



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Delegate Courtney Watson
350 House Building
6 Bladen street
Annapolis, MD 21401

Dear Ms. Watson,

I am an audiologist in Ellicott City, MD. I have worked with the hearing-impaired population since 2005. Our sense of hearing provides a connection with people. Recent research indicates that hearing loss is linked to several health issues including dementia, fall risk, isolation, and depression. As an audiologist, I encourage patients to seek treatment for hearing loss on a daily basis, which typically includes the use of hearing aid technology.

Current Annotated Code of Maryland Tax-General Article §11-211(b) states that sales tax does **NOT** apply to a hearing device, a battery for an artificial hearing device, and a replacement cord for an artificial hearing device. **I urge your support for H1326**, legislation to expand the tax exempt status to all hearing aid parts, accessories, earmolds repairs, battery chargers, and items used to assist the hearing-impaired population.

Hearing aid technology allows individuals with hearing loss to function and thrive in a world full of sound on a daily basis. While hearing aids are beneficial, many individuals require additional assistance from custom earmolds for better sound quality and fit and accessories to improve signal to noise ratio in challenging listening environments. Furthermore, most current hearing aids require the use of replacement parts and battery chargers to function. These items should be considered part of the overall hearing solution for patient with hearing-impairment and should not be subject to sales tax.

If you would like further information, you may contact me at 3937 Foxhill Drive, Ellicott City, MD 21042 or 540-421-2054. Thank you for your consideration.

Sincerely,
Jennifer Kincaid, Ph.D.
Constituent and Clinical Audiologist

