



March 2, 2020

HB 1628 - Sales and Use Tax - Rate Reduction and Services – FAV - Letter of Information

Chair Kaiser, Vice Chair Washington, and members of the House Ways & Means Committee,

The American Massage Therapy Association (AMTA) is the largest non-profit, professional association serving massage therapists, massage students and massage schools. The Maryland Chapter has over 1500 professional members, working as licensed therapists throughout the state.

AMTA Maryland is deeply concerned by the information in recent news reports and in the fiscal note that massage therapy would qualify as a taxable service. Our understanding is that we would be exempted from potential service taxes as defined in the bill.

As a long-standing health occupation and a highly regulated health care industry service, we are deeply concerned about taxing a health care service. Patients are often recommended to us by their health care providers. Some of our therapies are covered by health insurance and many more qualify for use of Health Savings Account funds.

Maryland massage therapists specialize in a variety of modalities and specific treatments, including practices that help treat:

Multiple Sclerosis	Depression, Anxiety, and Sleep Issues
Surgical Pain	Chronic Pain
Oncology Care	Burn Scars
Cardiovascular Health	

We sincerely appreciate the language in the bill exempting health care services under NAICS Code 62, which includes massage therapy and respectfully request that language remains in the bill.

All the best,

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