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**Committee:** Senate Budget and Taxation Hearing

**Bill Number:** Senate Bill 571 – Sales and Use Tax – Oral Hygiene Products – Exemption

**Hearing Date:** February 23, 2022

**Position:** Support

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The Maryland Dental Action Coalition (MDAC) strongly supports *Senate Bill 571 – Sales Use and Tax – Oral Hygiene Products -- Exemption*. The bill will exempt essential dental hygiene products from the sales and use tax.

Maintaining good oral health is essential to one’s overall health. Access to toothbrushes, toothpaste, tooth powder, dental floss, and other dental hygiene products will allow Marylanders to maintain their oral health and prevent serious disease and illnesses. Currently, Maryland exempts other health care products such as over-the-counter medications, baby oil, baby powder, and feminine hygiene products from its sales and use tax.

Tooth decay is prominent in both children and adults. 23% of children between 2 and 11 and about 26 % of adults have untreated tooth decay.<sup>i</sup> The use of dental hygiene products can help prevent this. Oral health professionals recommend the following:

- Replacing toothbrushes every three months
- Using approximately .25 grams of toothpaste when brushing your teeth

However, using large amounts of toothpaste and frequently replacing toothbrushes has cost implications that can be prohibitive for lower-income families and individuals.<sup>ii</sup>

***Optimal Oral Health for All Marylanders***

By eliminating a financial barrier to these essential dental hygiene products, individuals can prevent tooth decay, cavities, and gum disease. Maryland should take this simple step to make these products more affordable.

We ask for a favorable report on this legislation. If we can provide additional information, please contact Suhani Chitalia at [schitalia@policypartners.net](mailto:schitalia@policypartners.net).

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<sup>i</sup> <https://www.preferredentalcaresanrafael.com/how-to-treat-and-prevent-tooth-decay-in-children-and-adults/#:~:text=Tooth%20decay%20can%20lead%20to,for%20acids%20to%20eat%20away>.

<sup>ii</sup> <http://www.emro.who.int/emhj-volume-24-2018/volume-24-issue-10/global-recommendations-to-prevent-tooth-decay-must-be-evidence-based.html>