



ARCHDIOCESE OF BALTIMORE † ARCHDIOCESE OF WASHINGTON † DIOCESE OF WILMINGTON

February 09, 2022

HB 492

Sales and Use Tax - Oral Hygiene Products – Exemption

House Ways & Means Committee

Position: Support

The Maryland Catholic Conference (“Conference”) represents the public-policy interests of the three Roman Catholic (arch)dioceses serving Maryland: the Archdiocese of Baltimore, the Archdiocese of Washington, and the Diocese of Wilmington.

House Bill 492 would provide an exemption from the sales and use tax for the sale of oral hygiene products; and generally relating to a sales and use tax exemption for oral hygiene products.

The Catholic Church has a strong interest in ensuring access to quality, affordable, and life-giving health care for all. As such, the Conference supports efforts to improve access to health care options for those who need it, as every person has a basic right to adequate health care arising from the Church’s teaching on the sanctity and dignity of human life.

House Bill 492 aims to achieve more affordable oral health care products within Maryland. Oral care is an important part of an individual’s overall physical health and providing it for those who are less likely to be able to afford it is central to maintaining a person’s wellbeing and advancing their health. It also closes a crucial gap for those who are unable to afford dental services, most often the vulnerable and poverty-stricken in our communities. Providing even limited dental coverage, in the form of a sales and use tax on oral hygiene products, will not only improve overall health, but also open doors by way of job opportunities and other societal benefits.

The Conference appreciates your consideration and, for these reasons, urges you to support House Bill 492.