

MARYLAND RETAILERS ASSOCIATION

The Voice of Retailing in Maryland



HB492 – Sales and Use Tax – Oral Hygiene Products - Exemption **Ways and Means Committee** **February 9, 2022**

Position: Favorable

Background: HB492 would exempt oral hygiene products from the State sales and use tax.

Comments: The Maryland Retailers Association supports the proposal in HB492 to exempt oral hygiene products from Maryland's sales and use tax. Good oral hygiene is linked to more positive health outcomes overall, and access to oral hygiene products like toothpaste, dental floss, and mouth wash can support good oral health even when an individual is unable to visit the dentist. Exempting these items from the State sales and use tax will benefit the health of many Marylanders and may positively impact healthcare costs in the state. The exemption will also have a positive impact on brick-and-mortar stores in the state by encouraging consumers to purchase these items and others on their shopping list in stores located in Maryland.

We thank the sponsor for introducing this issue and urge a favorable report on HB492.