



Maryland Academy of Audiology

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<https://maaudiology.org/>

March 2, 2023

The Honorable Vanessa E. Atterbeary, Chair  
Ways & Means Committee  
House Office Building, Room 131  
6 Bladen Street  
Annapolis, MD 21401

RE: HB925 Sales and Use Tax - Exemption for Hearing Aid Products

Position: **SUPPORT WITH AMENDMENTS**

Melissa Segev, Au.D. Testimony

Madam Chair Atterbeary, Vice Chair Wilkins, and Committee Members,

My name is Melissa Segev and I am a second generation licensed audiologist and small business owner of one of the largest and oldest private practices in the State of Maryland. On behalf of the Maryland Academy of Audiology, we are pleased to be working with Delegates Buckel, Griffith, Hartman, Hornberger, Jones, Miller, and Vice Chair Wilkins to expand the list of sales and use tax exemptions to include certain hearing aid batteries, transmitters and receiver systems, in-ear monitors, supplies, and accessories.

Hearing aids, hearing aid batteries, and a replacement cord for a hearing aid have been tax-exempt for my entire professional career. In 2020, Delegates Buckel and Luedtke modernized the tax-exempt list to remove items that are not used with today's modern hearing aid technologies (e.g., a replacement cord), and began updating the most common items that are required for a hearing aid to function (e.g., battery charger, receiver).

When enacted, HB 925 would revise the list of tax-exempt items to include batteries and battery chargers, and hearing aid supplies required for the non-surgical, air-conduction hearing aids to function appropriately every day.

Hearing aid batteries are one of the four basic components of a hearing aid (microphone, receiver/speaker, battery, amplifier) required for the device to function. Patients should have the ability to choose the option of disposable or rechargeable batteries for their lifestyle and have the same tax-exempt status when purchasing the disposable batteries or battery charger,



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respectively. In my practice, rechargeable batteries are currently the 'norm;' however, patients who may not have consistent access to electricity required to charge the hearing aids, require the hearing aids to function longer than a rechargeable battery can currently provide in a single charge, or cognitive abilities affect their ability to consistently remember to charge the hearing aids at night greatly benefit from disposable batteries.

Additionally, today's hearing aids are more advanced than ever before. There are a variety of supplies that are required or recommended to guarantee the hearing aid functions in the manner required for the user. These supplies are specific to non-surgical, air-conduction hearing aids and can be proprietary to the brand of hearing aid. One example of this is the receiver (speaker), which has been tax-exempt since 2020. Other common and currently taxed items include microphone covers which protect the sensitive component where sound enters the device, wax filters to shield earwax from entering the hearing aid's electronic components, and the hearing aid domes that provide a comfortable fit inside the user's ears. These supplies are replaced at regular intervals to enhance the sound quality, volume, and longevity of the hearing aids.

As an audiologist, I followed in my father's footsteps to provide quality of life to patients in the area of hearing healthcare, which often requires treatment via hearing aids. The Maryland tax code should be updated to tax-exempt the hearing aid batteries, battery chargers, and supplies consistent with today's technology to benefit my patients and your constituents.

The legislation will benefit more of your senior constituents who are on fixed incomes and make-up a substantial percentage of the patients seen in Maryland audiology practices.

Thank you for your time and consideration Madame Chair Atterbeary, Vice Chair Wilkins, and Sponsor Delegate Buckle and all co-sponsors. I ask for a favorable committee report on HB 925 to help your constituents.

Melissa Segev, Au.D.  
Doctor of Audiology  
Audiology Associates, Inc.