April 8, 2019

Finance Committee Co-Chair Senator Fonfara
Legislative Office Building
Room 3700
Hartford, CT 06106-1591

Finance Committee Co-Chair Representative Rojas
Legislative Office Building
Room 3704
Hartford, CT 06106-1591

Re: H.B. 7410

Dear Senator Fonfara, Representative Rojas, and the other distinguished members of the Finance, Budget and Planning Committee:

I am a Licensed Massage Therapist ("LMT") in Connecticut (since the licensing law passed in 1992). Massage Therapy is healthcare recognized by the Conn. Dept. of Health, law enforcement and other healthcare industries. The healthcare industry does not charge taxes for its services.

I appreciate your consideration of the information provided below showing the benefits and reasons why Therapeutic Massage needs to keep its tax-free status.

Research science exists that proves massage therapy lowers blood sugar, blood pressure, cortisol levels, enhances blood and lymph circulation, hormone levels and many more health benefits, as well as alleviates pain. Healthcare plans now include massage therapy as an integral part of wellness and recovery. Charging sales tax will adversely affect Massage Therapists and their clients.

Collecting sales tax will reduce our income, remove us from some streams of revenue, and put some of us out of business due to the hardships below that this tax will impose upon us and our clients.

As many LMTs do not work in just one environment or job, we will have to apply for sales and use tax licenses for all of the locations in which we work: our office, corporate sites, volunteer sites, home office, etc. This is an extreme hardship to an
industry where the average national gross income of an LMT is just under $27,000 (according to the AMTA’s 2019 Massage Profession Research Report).

Many of us have spent valuable time and money learning modalities that are often also performed by physical therapists, chiropractors, and athletic trainers, and we often all work together in sports facilities. Why are my services subject to sales tax when the other medical professionals are not? This would severely limit my ability to work in the athletic environment because athletes and event coordinators will choose the medical professional they do not have to pay sales tax to, instead of me. Many Massage Therapists focus careers on working with athletes. Sales tax would be catastrophic to these therapists.

What if my clients are using their HSA account to pay? They will need to pay separately for the sales tax, since it is not covered by the HSA, and I will have to provide separate receipts.

Some clients have health plans that do cover massage, but the insurer will not cover the cost of sales tax. So again, I am held to charging the client individually. And are we now requiring clients to pay sales tax in addition to any co-pays that are applicable?

How would we collect tax when working a corporate chair massage events? If the individual is paying, I will often charge a flat-rate $1/minute and most people will choose a 5, 10 or 15 minute massage so that there is an easy bill exchange. Now, I will need to carry change. This takes more time, thus reducing the number of clients I can treat and reducing my income.

For events where I offer free massage as a volunteer, now I shall either have to charge each individual the sales tax only or when I enter the volunteer hours into my business, I shall be forced to pay the money out-of-pocket myself. This may dissuade me from participating in events such as the Massage Therapy Day here at the Capitol, where so many of the legislators and aides come to receive a free chair or Thai massage.

LMTs in Connecticut are required to pay $375 initially, and every two years we renew our license at $255. This is far above the $100-$150 required of nurses, PTs and athletic trainers, dental hygienists and OTs, (who have much higher incomes). We are required to complete continuing education. This is not required of all healthcare providers.
Many of the towns in which we operate further require additional massage establishment licenses or further background checks that other healthcare professionals are not subject to or required to maintain. This is yet another burden of time and cost which will be hard to bear, limit our options or close down. Adding sales tax is another unnecessary hardship for LMTs and our clientele.

Please vote NO to HB7410 and any other budget proposals that require us to pay sales tax for Therapeutic Massage. Thank you for your consideration of these issues.

Sincerely,

Diana D’Angelo
1 Carillon Drive
Rocky Hill, CT 06067