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

My name is Francoise Knight, I am a business owner and have been a CT licensed massage therapist since 1997, and I oppose HB7410, ‘An Act Concerning Certain Tax Recommendations Of The Commission On Fiscal Stability And Economic Growth And Establishing A STEM Scholarship Program’ because you are proposing subjecting massage therapy to sales tax.

**Massage is healthcare.** Massage therapy has fought for proper recognition from law enforcement and the healthcare industries. Now that research exists proving the health benefits of massage (such as lowering blood sugar, blood pressure, and cortisol levels), and healthcare plans are including massage therapy as an integrated part of wellness and recovery, do not move us backwards by subjecting us to sales tax.

The State of Connecticut has been supportive of the field of massage therapy. So much so, that we worked with the DPH to increase the required hours to enter the field and to require LMTs to maintain liability insurance in keeping with the standards for other healthcare professionals. This becomes enforceable beginning in Oct 2019.

Collecting sales tax will reduce our income and remove us from some streams of revenue:

- 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 location in which we work: our office, corporate sites, volunteer sites, home office, etc. This is extremely burdensome to an industry where the average national gross income of a massage therapist 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 often also performed by physical therapists, chiropractors, and athletic trainers. We often all work together in sports facilities. **Why would 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 our 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 do 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 their sales tax 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. Also, we are required to complete continuing education; that is not a requirement 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. The State, and municipalities, are getting their money from one of the lower income producers in the health field. Adding sales tax is an unnecessary hardship for LMTs and our clientele.

Please vote NO to HB7410 and any budget proposals that require massage therapy clients to pay sales tax on their services.

Sincerely,

Francoise Knight, BS, CMS-CHt, LMT
CT LMT license #1663 – since 1997
A Healing Trail Wellness Center
(where 24 LMTs practice along with an Acupuncturist and Registered Dietician)
500 Burlington Road
Harwinton, CT 06791
860-485-0405