Good afternoon Senator Fonfara, State Representative Rojas, and distinguished members of the Finance, Revenue and Bonding Committee:

My name is Scott Raymond. I have been a licensed massage therapist since 1998, an active volunteer for the American Massage Therapy Association at both the chapter and national level for 21 years, an educator at both the entry level and advanced training level for 19 years, and more currently I am Board Certified in Therapeutic Massage and Bodywork. I have worked in hospitals, collaborated with....and referred clients to other healthcare professionals on my entire massage therapy career. Massage therapy is Healthcare.

I would like to express my opposition to the removal of the exemption for massage therapy as part of the proposed sales tax reform within the 2020-2021 Biennial Governor’s Budget.

Culturally, massage has been considered health care in various parts of the world for thousands of years. It was never considered a luxury, or “personal service” until it came to the US. Until recently, Massage therapy in the United States could have easily been viewed as a luxurious professional service. We cater to our clients’ needs, we take our time and listen to our clients, the setting is usually warm, calming, and relaxed, we ensure that they are comfortable. This is NOT a “normal” health care setting.

- In July 2017, roughly fifty million American adults (18 percent) had discussed massage therapy with their doctors or health care providers in the previous year, consistent with past years’ data.
- Of those 18 percent who discussed massage with their doctor or health care provider, 59 percent of their doctors or health care providers referred them to a therapist/strongly recommended massage therapy/encouraged them to get a massage. While physicians led the way in recommending massage (61 percent vs. 56 percent in 2016), chiropractors (40 percent) and physical
therapists (46 percent) also recommended massage therapy when their patients discussed it with them.

- Chiropractors continue to refer their patients to massage therapists, with 12 percent of respondents reporting receiving referrals at least once per week, and another 24 percent receiving referrals several times per month. Fifty-four percent of massage therapists received at least one referral every 6 months or less from a hospital or medical office in 2017.

With that, I understand the desire to extend the sales tax to many professional services, and that the secretary of the OPM stated that the goal is to level the playing field and have an equal tax treatment of both goods and services.

However, I feel taxing a cost-efficient, evidenced-based health service such as massage therapy accomplishes the exact opposite effect to “level the playing field”.
It adds burden and a negative financial impact to the state, the health care industry, massage therapists, and your constituents.

Requiring a prescription to not charge sales tax will add burden to state resources. Who will audit the records of the over 5000 massage therapists to see which clients have a prescription, and which do not?

Massage therapists do not have direct access to billing insurance companies. This creates more confusion since if a prescription is viewed as required, then we as massage therapists need to be allowed to bill insurance companies directly.

Massage therapists are employed by hospitals, clinics, hospice facilities, nursing homes, and many other health care facilities. Hundreds of published studies have demonstrated the cost-effective impact of massage therapy and have convinced hospitals and health systems to employ massage therapists to reduce complications of surgery, improve
recovery times, and provide an alternative non-invasive therapy for multiple chronic conditions.

Taxing massage as a service will limit employment opportunities and create confusion for many individual therapists across the state. Many therapists are contracted by corporations to provide massage therapy with a portable chair for employees as a health benefit. Taxing massage therapy without a prescription would reduce the amount of corporations looking to add massage therapy to the list of employee health care benefits, and if one employee has a prescription for massage, then how do we differentiate how to charge sales tax for one, and not for the other without creating confusion and conflict.

Adding the prerequisite of a prescription requires the client to take time out of their day to make an appointment with their general practitioner, pay a copay to obtain a prescription, OR pay sales tax on a health care service. It creates confusion, and massage therapists my loose clients due to the extra time and money that is required to receive bodywork. Massage therapy is not just a service, it is health care.

If there is a separation within the exemption with the additional step of requiring a prescription, it creates confusion for the consumer and the profession. Is massage therapy healthcare only when a prescription is present, and its NOT healthcare when there is not?? Do other therapy services (physical therapy, occupational therapy, chiropractic) need to pay service sales tax when their patients do not have a prescription?

**Massage is not a luxury item, it is healthcare.** Massage therapists are recognized as healthcare providers, regulated by the Connecticut Department of Public Health. Massage therapy has been singled-out as an effective non-pharmacologic approach to pain, as shown by a significant body of clinical research, and supported by the National Institutes of Health (NIH), the American College of Physicians,
The Joint Commission, the Federation of State Medical Boards and many nationally renowned hospitals and other institutions, such as the Mayo Clinic, MD Anderson Cancer Center, Duke Integrative Medicine, the Cleveland Clinic and Memorial Sloan Kettering Cancer Center.

Official Position statements of the American Massage Therapy Association states that massage therapy…
- Can improve health and wellness
- Can help ease symptoms of anxiety
- Can help improve sleep
- Is a beneficial part of the integrative treatment plan for fibromyalgia
- Can be effective for low back pain
- Can reduce the symptoms of depression
- Can be effective for tension headaches
- Can aid in pain relief
- Can improve the quality of life for those in hospice and palliative care
- May benefit newborns
- Can aid in post-operative pain
- Is a component of integrative health care

All position statements are vetted, supported by scientific and medical research, and reviewed for efficacy and relevancy.

Recent U.S Senate and Congressional hearings on the national opioid crisis have included clear testimony that massage therapy should be among first-line, nonpharmacological approaches to pain, instead of opioids. In the fall of 2018, the Centers for Medicare and Medicaid Services (CMS) stated, “As a result of the new flexibilities on supplemental benefits available for the first time in 2019, about 270 MA (Medicare Advantage) plans are providing nearly 1.5 million enrollees with access to therapeutic massage.” In January 2019, CMS recommended that Medicare Advantage programs include coverage of
massage therapy for pain. These legislative bodies, agencies and organizations understand that massage therapy is a healthcare profession, not a personal service. And, like other health care approaches, it should be treated as such.

We also want to point out that the benefits of massage therapy have been explored for patients with lupus at the University of Connecticut Health Center and it is a component of integrative medicine therapies at Connecticut Children’s Medical Center, Yale Medicine, Hartford Hospital, and St. Francis to mention a few

I urge you to ensure the continued exemption for massage therapy services.

If you would like to discuss this further, please feel free to contact me anytime.
(860) 805-3261 (voice/text)
ScottLMT@me.com

Respectfully Submitted,

Scott Raymond LMT, BCTMB
CT License #1882
NCTMB Approved Provider#1387
BCTMB #148585-00
NPI #1396209870