April 9, 2019

Re: HB 7410, An Act Concerning Certain Tax Recommendations of The Commission on Fiscal Stability and Economic Growth and Establishing a Stem Scholarship Program

Senator Fonfara, Representative Rojas and members of the Finance Revenue and Bonding Committee,

My name is Dr. Joanne Santiago and I am the president of the Connecticut Chiropractic Association. As the leading organization representing chiropractic physicians in Connecticut and especially in consideration of the many patients who seek natural and non-drug health care services and products, we respectfully request you retain the exemption for sales taxes described in Section 7, Subdivision (120) of section 12-412 of the general statutes. This exemption specifically addresses the sales tax for non-prescription health care products for purchase for use in or on the body: Vitamin or mineral concentrates; dietary supplements; natural or herbal drugs or medicines; and many other products.

Many individuals utilize chiropractic care to address the majority of their health care needs and/or specific conditions throughout their lifetime and especially to avoid the use of pharmaceuticals. In order to comprehensively care for each person’s condition, chiropractic physicians will prescribe natural and non-drug products (nutrients, herbal and other supplements). Although the law recognizes the products we utilize in our practices as non-prescription health care products, they really are “prescribed” as they are specifically tailored to treat the patient’s condition. The products we prescribe are usually manufactured with pharmaceutical grade quality control. Our methods of care including non-pharmaceutical products, provide patients with scientific, evidenced-based safe and effective care without the adverse effects that may occur from prescription and non-prescription pharmaceuticals. Since pharmaceuticals are exempted from taxes, we believe the non-pharmaceutical products we prescribe should also be exempted. The products we prescribe are usually not covered by insurance and are the financial responsibility of the patient. Patients who purchase prescribed non-pharmaceuticals are highly dedicated to the non-drug approach to their healthcare and should not be burdened with a sales tax. There are also times when our patients are out of work as a result of their condition and do not have the finances to follow through with prescribed treatments. There is no need to burden them further especially when our care helps reduce the use and abuse of drugs.

We suggest you keep the exemption for sales taxes for non-prescription health care products for purchase for use in or on the body for the following reasons:
- Since pharmaceuticals are exempt from the sales tax, so too should prescriptions of non-pharmaceuticals and durable medical equipment, by health care providers also be exempted from sales tax
- Pharmaceuticals are usually paid through insurance. Non-pharmaceuticals are usually not paid through insurance. Taxing non-prescription non-pharmaceuticals furthers this discrepancy and burdens patients who are seeking a non-drug approach to their general health care needs
- Non-prescription non-pharmaceutical products help alleviate the opioid crisis. We should be embracing those products and methods of care that can prevent and alleviate the opioid crisis rather than increasing the costs of such safe and effective non-drug health care.

Respectfully,

Joanne Santiago, D.C.
President