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

My name is Rebecca Torns-Barker, and I am the current president of the American Massage Therapy Association-Connecticut Chapter (AMTA-CT). 5,303 licensed massage therapists practice in Connecticut, and of that, 2,575 are members of the American Massage Therapy Association-Connecticut Chapter.

As such, I respectfully request that massage therapy be removed from your list of sales taxable services in HB 7410. Massage therapy is not a service industry, but a healthcare industry; and as such, massage therapists are healthcare providers.

I again point you to the announcement in September 2018, where the Center for Medicare Services (CMS) announced that many Medicare Advantage plans will cover massage therapy for pain management, provided by a state licensed therapist, beginning in 2019. Approximately 270 plans are providing nearly 1.5 million enrollees with access to therapeutic massage. In addition, in the fall of 2017, the FDA released guidelines calling on health care providers to be informed on the range of therapeutic options for managing pain, including non-pharmacologic approaches and therapies. Massage therapy is specifically listed as one of the effective complementary therapies. Am I supposed to accept insurance as payment for the massage, but the client would still have to pay sales tax out of pocket? What other health care field in Connecticut is subject to sales tax and operating like this?

Lastly, last year the State of Connecticut adopted new statutes for massage therapy, including requiring us to carry liability insurance, similar to other healthcare professionals.
In addition, subjecting massage therapists to sales tax will limit our income earning ability in certain fields:

- Many massage therapists have spent valuable time and money learning modalities that are often also performed by physical therapists, chiropractors, and athletic trainers. We often all work together in sports facilities, performing the same techniques. Why would my services be subject to sales tax, but not the other health professionals? This would severely limit my ability to work in this environment because the athlete or event coordinator would choose the medical professional for which they do not have to pay sales tax. I would not be hirable.

- Many massage therapists work corporate jobs, providing massage as a health care benefit to employees. If sales tax must be paid, that would come out of the corporation’s massage budget, reducing the number of hours I work and am compensated for.

Sales tax would have a negative impact on massage therapists’ incomes. It would reduce the number of hours we work and are paid for. It would exclude us from working in some industries entirely. And because many of us work in multiple environments (home office, work office, corporate site, volunteer sites, etc.), massage therapists would be forced to maintain sales and use tax licenses, as well as sales records, for the multiple sites we work in. Case in point, I work in four different environments annual. This is a very large administrative burden to place on an industry that earns an average gross annual income of just under $27,000 (according to the AMTA’s 2019 Massage Profession Research Report, which was submitted with my written testimony at the last budget hearing).

Simply put, we are medical providers, not service providers in a service industry. Therefore, since massage therapists are medical providers, covered by health insurance, we respectfully request that you remove massage therapy as a sales taxable service from the proposed budget. We request that you use the same guidelines as are used for physical therapists, nurses, physicians, naturopaths, etc.

Sincerely,

Rebecca Torns-Barker, LMT 4111
President, AMTA-CT Chapter

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