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Testimony in SUPPORT of LD 1734, An Act to Exempt Over-the-counter Medicines from the Sales and Use Tax

Committee on Taxation

May 14, 2025

Senator Grohoski, Representative Cloutier, and Esteemed Members of the Taxation Committee,

My name is Madeleine DesFosses, and I am submitting this testimony on behalf of the Maine Chapter of the American Academy of Pediatrics. We are in support of LD 1734, which will help to make over-the-counter (OTC) medications more affordable for Maine families.

In Maine, prescription medications are currently tax-exempt, as they are considered essential. However, over-the-counter medications are also essential, but are subjected to the 5.5% general sales tax, which may be burdensome and prohibitive for many families in Maine. OTC medications may be needed to treat or relieve the symptoms of a cold that lasts only a few days, or may be needed for a long-term or chronic condition that an individual needs to use for months, years, or their lifetime. No matter the situation, individuals and families deserve to access medications at the lowest cost possible.

For a family struggling financially, the cost of OTC medications can be insurmountable. For example, for the OTC allergy medication Claritin costs 35 dollars before tax for a 45-count bottle, an amount that is simply unaffordable for many Mainers no matter how much they may need the medication. To make matters worse, the federal government is considering tariffs on imported medications, which could increase prices and worsen the financial burden placed on families.

Accessible and affordable OTC medications not only save Maine families money, but also saves our healthcare system dollars. In fact, it is estimated that every 1 dollar spent on OTC medications saves the US healthcare system 7 dollars, or 146 million dollars annually (1). The majority of these cost savings come from reduced clinical visits as a result of OTC medications being readily available to the public. Making OTC medications tax-exempt would make these medications more accessible, thereby saving families and the healthcare system valuable dollars.

While a 5.5% tax may not seem like a prohibitive cost to some, for many Mainers struggling financially, that extra cost can mean the difference between affording an OTC medication and going without. We must ensure that every Mainer can afford the medications they need. OTC medications aren't a luxury, they're a necessity.

We urge the committee to vote "Ought to Pass" on LD 1734.

Thank you for your time and consideration.

Madeleine DesFosses

Advocacy and Public Health Manager, Maine AAP

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