



Troy D. Jackson
President of the Senate

THE MAINE SENATE
131st Legislature

3 State House Station
Augusta, Maine 04333

Testimony in Support of LD 1184
An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax

Presented to the Joint Standing Committee on Taxation

April 26, 2023

Senator Grohoski, Representative Perry and members of the Joint Standing Committee on Taxation, my name is Troy Jackson. I serve as President of the Maine Senate and have the great honor of representing Aroostook County in the Legislature. I am here today to introduce LD 1184, "An Act to Exempt Certain Prescribed Home Medical Supplies from Sales Tax."

Managing health conditions can be a daunting and complicated process. It often requires navigating complex health insurance requirements and payment systems. Not to mention, health care costs have skyrocketed to a point where 19 percent of households cannot afford medical care without acquiring debt.¹ Maine people need lawmakers to pursue any and all possible solutions to make health care more affordable and accessible. The legislation before you today would be a step in the right direction.

The intent of this bill is to exempt prescribed medical equipment from both sales and use tax. Prescribed medical equipment is equipment that is required to manage certain health conditions, like nebulizers and insulin pumps. Access to these items can make maintenance care more consistent and improve a person's quality of life. In the case of insulin pumps, these improvements can include improved physical health, decreased stress, better self-esteem, meal time flexibility, better mood, and ease of travel.² However, this equipment is currently subject to taxes that the medications for these conditions are not. And there are other examples exemption like this that already exist in Maine: mobility devices like prosthetics and wheelchairs, diabetic supplies, and oxygen delivery equipment and supplies are already exempt from this tax.

¹ https://files.consumerfinance.gov/f/documents/cfpb_medical-debt-burden-in-the-united-states_report_2022-03.pdf

² <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC4381184/> * Fax (207) 287-5862 * Toll Free 1-800-423-6900 * TTY 711
Sen. Jackson (2023) 131st Leg. 1000
SenatorJackson1@gmail.com * Web Site: legislature.maine.gov/senate

Exempting prescribed medical equipment from these taxes would make access to it more affordable for all Mainers and make improvements like the ones I've mentioned more available to folks struggling to pay for their care. And increased access could result in more consistent maintenance of chronic conditions, leading to less of a need for treatment of acute symptoms. This would decrease the stress our health care system is currently facing.

Exempting this equipment from sales and use taxes would ensure that more people have access to equipment that their doctor has determined is essential for them to receive the best care for their condition. Like medications and medical devices, we should do everything that we can to ensure that the equipment is readily accessible to those who need it.

Thank you for your time this morning. I hope you will join me in supporting this proposal. I'd be happy to answer any questions I can.