



## MEMORANDUM OF SUPPORT

Exempt Oral Hygiene Products from Sales Tax  
A.8415 (Woerner)/S.8349 (Brouk)  
April 26, 2024

The Community Health Care Association of New York State (CHCANYS) is in strong support of A.8415 (Woerner)/S.8349 (Brouk) to exempt oral hygiene products from sales tax.

The Community Health Care Association of New York State (CHCANYS) is the statewide primary care association representing all federally qualified health centers (FQHCs), also known as community health centers (CHCs). CHCs serve more than 2.3 million New Yorkers at over 800 sites each year in health provider shortage areas (HPSAs) and disproportionately feel the strain of the health worker crisis due to a multitude of factors, including their difficulty in competing for the limited pool of providers, rising operating costs, and financial challenges. CHCs serve populations that, historically, have been failed by the traditional health care system: 89% live below 200% of the Federal poverty level, 68% are Black, Indigenous, or People of Color (BIPOC), 28% speak limited or no English, 12% are uninsured, more than 4% are unhoused, and 68% are enrolled in Medicaid, CHIP, or are dually enrolled in Medicare/Medicaid.

Access to dental care is unattainable and inaccessible for many New Yorkers, especially for individuals who are uninsured, underinsured, or enrolled in Medicaid. An estimated 9 million New Yorkers, or half the state's population, are enrolled in a public health plan and an estimated 1.2 million residents are uninsured<sup>1</sup>. Yet, only 19% of dentists in New York participate in Medicaid.<sup>2</sup> The inability for many New Yorkers to attain dental care necessitates the establishment of a cost savings program for oral hygiene products via sales tax exemption so that oral health products are more accessible.

Currently, New York exempts tax on the sales of drugs and medicines "intended for use . . . in the cure, mitigation, treatment or prevention of illnesses or diseases in human beings," as well as for certain "products consumed by humans for the preservation of health." However, oral health products are not included in this exemption. Incentivizing oral health product purchasing by reducing its price can help individuals access and utilize the benefits of products that encourage primary prevention, early detection, and management of dental disease. Many undiagnosed and underdiagnosed dental conditions can impact future health outcomes leading to serious chronic disease. Other states, including Maryland and Florida, have recently implemented such sales tax exemptions on products like toothbrushes, toothpaste, mouthwash, floss, and other similar products that fortify primary prevention of oral health disease by promoting healthy oral habits.

**CHCANYS strongly urges the New York State Legislature to pass A.8415 (Woerner)/S.8349 (Brouk) to exempt oral hygiene products from sales tax.** Investments in prevention interventions via making oral hygiene products affordable can supplement oral health between regularly scheduled dental visit while promoting good oral health and the well-being of all New Yorkers, especially young children, adolescents, and those with chronic diseases.

For more information, contact Marie Mongeon, Vice President of Policy: [mmongeon@chcanys.org](mailto:mmongeon@chcanys.org).

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<sup>1</sup> <https://www.osc.ny.gov/files/reports/pdf/health-insurance-coverage-in-new-york-state.pdf>

<sup>2</sup> <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC9274318/>