

Provide the name(s) and contact information of the state or parties submitting the Request.

Date: 6/11/2024

Name of State or Person(s) submitting request: James J. Schulz (New Jersey Dental Association)

Contact Person: Jeffrey Wood (New Jersey Dental Association)

Address: 1 Dental Plaza, North Brunswick NJ 08902

Phone: 609-216-1304 **Email:** jwood@njda.org

1. Agreement Section(s), Rules or Tax Administration Practice(s) involved (if any). (Identify the section(s) of the Streamlined Sales and Use Tax Agreement, the Streamlined Rules, or Tax Administration Practices, if any, which are affected or involved with the issue.)

SSUTA Section 327, Appendix C, Reference Number 51170: “grooming and hygiene products for human use that don’t meet the definition of ‘drug’”

2. Question, Issue, or Topic for discussion. (Identify the question, issue, or topic you believe requires a study or resolution by SLAC.)

The definition of “grooming and hygiene products for human use that don’t meet the definition of ‘drug’”.

3. Statement of Background Facts. (Provide a detailed description of the issue and supporting facts. Please be as descriptive as possible and provide examples of actual transactions.)

- Oral healthcare products directly contribute to the sustenance of one’s overall health and well-being, and should not be categorized as “grooming and hygiene” products.
- Having access to oral healthcare products such as toothbrushes, toothpaste, mouthwash, dental floss, and more is essential to better protect one’s overall health and prevent serious disease or illness.
- The American Dental Association recommends that you should brush your teeth at least twice daily and floss your teeth at least once daily. These measures are critical to prevent overall health issues.
- The mouth is the gateway to the rest of your body. Oral health is directly connected to your overall health. As our understanding of this continues to grow, we clearly see a connection between oral health and heart disease, diabetes, low-birthweight babies, and more. Quality oral health is essential to maintaining your overall health.
- The CDC recognizes tooth decay as one of the greatest unmet health treatment needs. It is the most prevalent chronic disease among children and adults in the United States. Children from low-income families are twice as likely to have untreated tooth decay as higher-income children. Untreated tooth decay can lead to abscess under the gums which can spread to other parts of the body and have serious, or fatal, consequences.
- Successive US Surgeons General have emphasized that oral health is essential to general health and well-being.
- The NJDOH states in their inaugural State Oral Health Plan 2023-2028 that “Dental decay and other diseases of the oral cavity are public health issues that affect overall health.”
- Oral healthcare products directly contribute to the sustenance of one’s overall health and well-being, and should not be categorized as “grooming and hygiene” products.

4. Proposed Resolution/Outcome/Solution. (Provide a description of the anticipated outcome from the workgroup. For example: Development of an interpretive rule pertaining to Section XXX of the Agreement.)

The New Jersey Dental Association (NJDA) is requesting that the definition of “grooming and hygiene products for human use that don’t meet the definition of ‘drug’” be modified to remove oral healthcare products for personal use such as toothbrushes, toothpaste, mouthwash, dental floss, tooth powders, and other similar oral products. The proposed outcome is a new SSUTA definition in Section 327, Appendix C for “oral healthcare products” that includes the products listed above.

Submit completed form to:

Craig Johnson, Executive Director
Streamlined Sales Tax Governing Board
100 Majestic Dr., Suite 400
Westby, WI 54667

Email: Craig.Johnson@SSTGB.org
Phone: 608-634-6160
www.streamlinedsalestax.org

For SST Governing Board Use

Approved by: **Date:**

Approved with Modifications (If the Governing Board determines the request will be addressed by SLAC but in a modified format, explain the modifications to the request here):

Denied by: **Date:**

Form F0021 Instructions

The scope of work for the State and Local Advisory Council (SLAC) is to advise the Governing Board on matters pertaining to the administration of the Streamlined Sales and Use Tax Agreement (Agreement). Matters relating to noncompliance of members with the Agreement, interpretive rules clarifying Agreement language, and revisions or additions to the Agreement are all within the scope of a SLAC work assignment. This form, as submitted by a requestor, is a public document and shall be published on the Streamlined Governing Board’s website.

Any state and person making a request for a SLAC work assignment must do so by completing the **SLAC REQUEST & ASSIGNMENT FORM** and submitting it to the Executive Director of the Streamlined Sales Tax Governing Board. The Governing Board will take up the request at its next scheduled meeting or as applicable the SLAC Chair will take up the request at the next SLAC Steering Committee meeting. Any decision by the SLAC Steering Committee shall be reported to the Governing Board at its next meeting. In the interim, a request approved by the SLAC Steering Committee can be assigned to a SLAC workgroup. The Governing Board may approve, deny or modify the request at any time.

The Governing Board is not required to use this form to refer matters to SLAC. If the Governing Board refers an item to SLAC without use of this form, the Governing Board should provide written guidance to the SLAC Chair as to the expectations regarding the assigned task.

(Note: States or other persons requesting an interpretive opinion of existing Agreement provisions or definitions should not use this form, but should instead complete and submit the **INTERPRETATION/ DEFINITION REQUEST form.)**