



Representative Jon Cross

Ohio's 83rd House District

Chairman Merrin, Vice Chair LaRe, Ranking Member Rogers, and the members of House Ways and Means Committee, Thank you for the opportunity to testify on House Bill 623 today. This legislation aims to encourage Ohioans to seek out oral health care and will allow them to take a state income deduction for any out-of-pocket expenses for dental care services paid with after tax dollars for the tax years 2020-2021.

Throughout the last few months many dental offices have experienced severe economic hardship due to orders put in place to preserve personal protective equipment. On March 17th, the Ohio Department of Health Director Dr. Amy Acton signed the "Director's Order for the Management of Non-essential Surgeries and Procedures throughout Ohio" which states that "all non-essential or elective surgeries or procedure that utilize PPE should not be conducted." The issuance of this Order has resulted in dental offices essentially shutting down except for providing emergency care. According to a recent American Dental Association survey, the typical dental office saw less than 5% of its normal patient visits in the months of March and April. Many of these small business dental offices, which work with high overhead because of the cost of equipment, materials, and staff, and narrow margins, are now teetering on the brink of insolvency.

This Order has not only negatively impacted Ohio's dentists, it is negatively affected the oral and overall health of Ohioans who were not receiving important

prevention, diagnosis and treatment of dental disease. Fortunately, the state recently lifted the order to delay certain health care procedures including dental care. This is a positive development because oral health care is important in many ways. Good oral health care keeps Ohioans out of pain and helps to ensure they avoid infections and dental disease. Good oral health also preserves our ability to speak clearly and to eat all types of food to help ensure we can get proper nutrition.

Nonetheless, the state's order to delay dental care sent a message that regular dental care is not essential – making the re-opening of dental offices more complicated as Ohioans have now heard mixed messages about dental care. Some Ohioans may now question the safety of going back to the dentist for care – since they were told by the state to stay away during the pandemic.

This legislation would give further encouragement for Ohioans to seek out dental care that they may have neglected by allowing them a tax deduction for their out-of-pocket dental expenses. This encouragement would strengthen what we already know, that good oral health is essential to overall health. Therefore, Ohioans would better their overall health by engaging in oral healthcare that can prevent undiagnosed and untreated dental disease which can lead to a number of systemic health conditions such as heart disease, diabetes, stroke and pregnancy complications.

Thank you for allowing me to testify on HB 623. I would be happy to take any questions on the legislation.