



american massage therapy association®
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empowering Nevada massage therapists
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April 5, 2011

Nevada Assemblywoman Peggy Pierce
5304 Gipsy Avenue
Las Vegas, NV 89107-3847

Dear Honorable Assemblywoman Pierce:

Please consider this correspondence a formal request from the American Massage Therapy Association –Nevada Chapter (AMTA-NV Chapter), a not for profit membership chapter of the American Massage Therapy Association. We represent over 500 professionals and consider the future growth of massage therapy practice in Nevada.

Upon reading Assembly Bill 335 (AB335), our understanding is that this bill imposes a tax on each person who uses certain services in Nevada at the rate of 5% of the total amount charged for those services by the service provider. Massage therapy is a category of service included in AB335.

We are governed by the Nevada State Board of Massage Therapists, a Public Safety board, and are required to assess our clients' health conditions (for treatment, universal precautions, and contraindications/considerations), keep records of our clients' health histories, report unnatural injuries, and many of us work in healthcare facilities and in Nevada-defined Health Care Practitioner offices that are state-approved under NRS 629.031.

We respectfully request massage therapy services become an exemption from this tax imposition as are all other similarly health-related professionals in our State.

We do appreciate fair consideration of our request, as well we are not considered under the classification as defined by "service provider" by the current U.S. Census Bureau's NAICS¹.

Sincerely,

David J Otto, LMT NCTMB
1st Vice-President, *The AMTA Nevada Chapter*

¹ the U.S. Census Bureau, North American Industry Classification System. (2007) *NAICS Definition: 621399 Offices of All Other Miscellaneous Health Practitioners*. Last revised 18 Feb. 2011, <http://www.census.gov/cgi-bin/sssd/naics/naicsrch?code=621399&search=2007%20NAICS%20Search>