

May 6, 2026



House Finance Committee
82 Smith Street
Providence, RI 02903

RE: Support for H 7058 – Sales Tax Exemption for Medically Necessary Wigs

RIBBA Board of Directors

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Dear Chairman Abney and Honorable Members of the House Finance Committee,

On behalf of RIBBA, our Board of Directors, and our 6,000 plus member base, we write to express our strong support of **H7058**, which would exempt medically necessary wigs, or scalp hair prostheses, from Rhode Island's sales and use tax.

Hair loss resulting from medical conditions such as cancer treatment, alopecia, and other disorders is widely recognized as a significant side effect with psychosocial impacts. In these cases, wigs are not discretionary purchases but are commonly prescribed or recommended as part of patient care and recovery. Despite this, they are currently treated as taxable consumer goods under state law.

H7058 would align tax policy with the medical purpose of these items by recognizing them as healthcare-related necessities. Other medical devices and supplies that serve restorative or supportive functions are often afforded tax-exempt status, and this measure applies a consistent standard to scalp hair prostheses.

The fiscal impact of this exemption is expected to be minimal, while the policy change would provide targeted financial relief to individuals already incurring substantial healthcare-related expenses.

It also reflects a broader commitment to equitable treatment of medically necessary products within the tax code.

For these reasons, passage of H 7058 represents a reasonable and narrowly tailored policy adjustment. I respectfully urge the Committee to give it favorable consideration. Thank you for your time and attention.

Lisa Ranglin
President & CEO
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