June 15, 2018

The Honorable Rand Paul  
The Honorable Heidi Heitkamp  
United States Senate  
United States Senate  
167 Russell Senate Office Building  
110 Hart Senate Office Building  
Washington, DC 20510  
Washington, DC 20510

Dear Senator Paul and Senator Heitkamp:

On behalf of the American Academy of Dermatology Association (Academy), which represents more than 13,800 dermatologists nationwide, I write to express the Academy’s opposition to the Tanning Tax Repeal Act of 2018 (S. 2600).

Dermatologists diagnose and treat more than 3,000 different skin diseases, including skin cancer, and dermatologists have made it a priority to advance public policies that promote prevention and education about skin cancer and the dangers of indoor tanning. The United States Department of Health and Human Services and the World Health Organization’s International Agency of Research on Cancer panel have declared ultraviolet (UV) radiation from the sun and artificial sources, such as tanning beds and sun lamps, to be a known carcinogen (cancer-causing substance).\(^1\) Evidence from multiple studies has shown that exposure to UV radiation from indoor tanning devices is associated with an increased risk of melanoma and non-melanoma skin cancer, including squamous cell carcinoma and basal cell carcinoma.\(^2\) Researchers estimate that indoor tanning may cause upwards of 400,000 cases of skin cancer in the U.S. each year.\(^3\)

By helping to raise awareness of the dangers of indoor tanning, the tax also can serve a deterrent to help mitigate the risks associated with indoor tanning, which are often not shared with customers of indoor tanning facilities. The indoor tanning industry has a history of misleading advertising, and the industry has been repeatedly cited by the Federal Trade Commission for misleading advertising.\(^4\) A 2012 study by the U.S. House of Representatives Committee on Energy and Commerce found that 90 percent of employees of indoor tanning facilities claimed that indoor tanning presented no danger and that more than half of those employees also stated that indoor tanning was not associated with an increased risk of skin cancer.\(^5\)

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\(^3\) Wehner MR, Shive ML, Chren MM, Han J, Qureshi AA, Linos E. Indoor tanning and non-melanoma skin cancer: systematic review and meta-analysis. BMJ. 2012 Oct 2;345:e5909


Current estimates indicate more than $6 billion is spent annually on melanoma and non-melanoma skin cancer treatment. Should the tax on indoor tanning be repealed, it would not only be removing a deterrent to indoor tanning, but it could also potentially lead to an increase in skin cancer and in the cost of skin cancer treatment to the overall healthcare system. Furthermore, according the Joint Tax Commission July 20, 2017 report to the Senate Committee on the Budget, repealing the tax could cost the American taxpayers upwards of $605 million in missed revenue, a funding source that could be used to offset potential deficits or to fund other health care priorities.

While the Academy opposes S. 2600 we invite the opportunity to work with your office on other ways to promote strong cancer prevention measures in public policy. Should you have any questions or if the Academy can be of assistance in any way, please do not hesitate to contact Christine O’Connor, the Academy’s Associate Director of Congressional Policy at coconnor@aad.org or 202.609.6330, or Blake McDonald, the Academy’s Manager of Congressional Policy at bmcdonald@aad.org or 202.712.2608.

Sincerely,

Suzanne M. Olbricht, MD, FAAD
President, American Academy of Dermatology Association