



## **COVID-19** Relief

The American Dental Association (ADA) and the American Student Dental Association (ASDA) would like to thank Congress for its efforts to combat the challenging effects of the COVID-19 pandemic. As you may know, the ADA recommended that dentists close their offices during the spring of 2020 for all but urgent and emergency procedures. During this time, many dentists continued to treat emergency patients in an effort to keep them out of the emergency room and lessen the burden on the medical system.

After dental offices reopened, the COVID-19 relief bills and programs like the Paycheck Protection Program (PPP) and Provider Relief Fund (PRF) helped dentists retain and rehire employees and make updates to their offices to keep everyone safe. Although these programs were a much needed lifeline for dentists, their employees, and their patients, dentists need additional support in order to help ease the economic distress caused by the COVID-19 pandemic.

The ADA and ASDA ask you to support:

- H.R. 2079, the Eliminating the Provider Relief Fund Tax Penalties Act, which would ensure that Provider Relief Fund assistance is not taxable and that expenses tied to this assistance are tax-deductible. This tax relief is critical to ensuring that dentists are able to keep their staff employed and serve their patients safely.
- H.R. 885, the Small Business PPE Tax Credit Act, which would provide small businesses with a tax credit of up to \$25,000 for personal protective equipment (PPE). The majority of dental practices are small businesses, and have had difficulty affording the high costs of PPE. The COVID-19 infection rate is very low among dentists and hygienists due to the use of PPE, and we need to ensure this continues.

Please support dental offices by co-sponsoring H.R. 2079 and H.R. 885 and the equivalent Senate bills, when introduced.

## Information

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