

February 13, 2025

The Honorable Steve Daines
U.S. Senate
320 Hart Senate Office Building
Washington, DC 20510

The Honorable Lloyd Smucker
U.S. House of Representatives
302 Cannon House Office Building
Washington, DC 20515

Dear Senator Daines and Representative Smucker,

On behalf of the more than 159,000 dentist members of the American Dental Association, we are writing to extend our strong support for the Main Street Tax Certainty Act, which would seek to permanently extend Section 199A of the Internal Revenue Code, securing a 20 percent deduction on qualified income for pass-through businesses. This measure will provide assistance to small business dental practice owners, enabling them to expand oral health care services across the country.

Many dental practices are small businesses organized as pass-through entities, employing just over six dental staff per dental practice with an average of 1.5 dentists per practice. All dentists have an impact not only on the health of their communities, but also serve as major drivers of their local economies. Without the permanent deduction, S corporations would be subject to a tax rate far out of parity with C corporations, leading to an uncertain future for many small business dental practices.

Oral health is an essential component of overall health, and addressing the challenges in this area will lead to significant improvements in the well-being of millions of Americans, as well as supporting the \$478 billion annual economic impact of the dental sector. We commend your efforts to ensure fair treatment of the business income generated by dental practices.

Failure to renew this policy would have a profound negative impact on oral health, particularly for younger dentists and new practices. According to the [ADA's Health Policy Institute](#):

- The average annual economic impact per year for each dentist is **\$2.4 million**;
- Nationwide, the annual economic impact generated by dental offices is **\$478 billion**;
- Dental offices support **2.5 million jobs** in the US economy each year, and for every job in a dental office, **1.4 jobs are generated in other sectors of the economy**.

Senator Daines and Congressman Smucker

February 7, 2025

Page 2

Thank you for your efforts in leading growth-oriented policies that benefit small businesses. We stand ready to work with you to advance the Main Street Tax Certainty Act, which will empower small businesses, dental practices, American families, and workers.

Sincerely,

/s/

Brett Kessler, D.D.S.
President

/s/

Elizabeth A. Shapiro, D.D.S., J.D.
Interim Executive Director