September 25, 2018

The Honorable Paul Ryan
Speaker
U.S. House of Representatives
H-232 United States Capitol
Washington, DC 20515

The Honorable Kevin McCarthy
Majority Leader
U.S. House of Representatives
H-107 United States Capitol
Washington, DC 20515

The Honorable Steve Scalise
Majority Whip
U.S. House of Representatives
H-329 Capitol
Washington, DC 20515

Dear Speaker Ryan, Majority Leader McCarthy, and Majority Whip Scalise,

We are writing to you on behalf of the more than 161,000 dentists who are members of the American Dental Association (ADA). The ADA applauds House Leadership on its intent to vote on H.R. 6760, “Protecting Family and Small Business Tax Cuts Act of 2018.” The ADA has long supported increasing Section 179 expensing, maintaining the cash method of accounting, and providing small business dentists with tax relief on their pass through incomes.

The “Tax Cuts and Jobs Act” (TCJA) enacted late last year, addressed each of these issues, and H.R. 6760 would make these tax cuts permanent for our members. Although improvements to provisions within TCJA can be modified to better support dentists and their businesses, the ADA is encouraged by House Leadership’s continued progress on passing H.R. 6760. The ADA also supports the votes planned for H.R. 6757, “Family Savings Act of 2018,” and H.R. 6756, “American Innovation Act of 2018.”

As you may know, one dental office contributes an estimated $1.7 million dollars annually to the economy, and the dental industry overall has an economic impact of $272 billion. The ADA will continue to support legislation and tax policies that will benefit our members, their businesses, and their patients.

Please feel free to reach out to Megan Mortimer at mmortimer@ada.org with any questions you may have regarding our Association’s positions on tax reform issues.

Sincerely,

/s/  /s/