April 10, 2020

The Honorable Bill Huizenga  
United States House of Representatives  
2232 Rayburn House Office Building  
Washington, D.C. 20515

Dear Representative Huizenga,

On behalf of the American Dental Association (ADA) and our 163,000 member dentists, we are writing to extend our personal thanks to you and your staff for all your hard work to provide a four-month federal income tax holiday for health care personnel and other front line workers of the coronavirus pandemic.

The ADA was one of the first associations to recommend a postponement of all elective procedures at the onset of the coronavirus pandemic. As a result, dentists are only seeing patients for emergencies to slow community spread, preserve medical supplies, as well as alleviate emergency departments as much as possible from anything not related to COVID-19. As the pandemic continues, the Occupational Safety and Health Administration has classified dental health care personnel in the very high exposure risk category\(^1\) and the ability to fully reopen dental practices is more contingent on the ability to completely control the coronavirus pandemic in a relatively short period of time.

As dentists across the country continue to navigate the unique challenges presented by the coronavirus pandemic, a tax holiday for all health care personnel is greatly appreciated as you continue to work on the HEROES Act. We are pleased your legislative staff has let us know that you intend to include dentists in the group of professionals covered by this legislation. We look forward to continuing to work with you and your staff to ensure dental practices can move our economy forward and provide essential oral health care to their patients.

Again, your team has been great to work with on this issue and we welcome the opportunity to speak with you in more detail and answer any questions you may have on this or any other related issues. Please contact Chris Tampio at tampioc@ada.org to facilitate further discussions.

Sincerely,

Chad P. Gehani, D.D.S.  
President

Kathleen T. O’Loughlin, D.M.D., M.P.H.  
Executive Director