

June 24, 2020

The Honorable Brenda Lawrence
U.S. House of Representatives
2463 Rayburn House Office Building
Washington, DC 20515

The Honorable Troy Balderson
U.S. House of Representatives
1221 Longworth House Office Building
Washington, DC 20515

The Honorable Mike Quigley
U.S. House of Representatives
2458 Rayburn House Office Building
Washington, DC 20515

The Honorable John Joyce
U.S. House of Representatives
1337 Longworth House Office Building
Washington, DC 20515

Dear Representatives Lawrence, Balderson, Quigley, and Joyce:

On behalf of our 163,000 dentist members, the American Dental Association (ADA) would like to thank you for introducing H.R. 7216, the Small Business Personal Protective Equipment (PPE) Tax Credit Act. As you know, this bill would provide a much-needed tax credit for the purchase of PPE intended to reduce the risk of COVID-19 transmission for small businesses, including dental practices.

After closing completely or limiting their practices to emergency-only dental care during the pandemic, dentists across the country have begun to reopen their practices. In order to safeguard patients, their staff, and themselves from the spread of COVID-19, dentists are implementing new infection control procedures, which require enhanced PPE. The cost of these health and safety efforts are having a considerable economic impact on their businesses. In addition, many dental benefit plans do not currently reimburse dentists for the use of enhanced PPE.

H.R. 7216 would provide our small business dental practices with a \$25,000 tax credit for PPE such as gloves, medical masks, N95 respirators, eye protection, gowns and aprons, boots or closed-toe work shoes, cleaning detergents, hand sanitizers, cleaning products and tools, as well as the retrofitting or installation of equipment. This credit would greatly help to mitigate the increased cost of PPE. At a time when dental practices are just starting to see their patients return and are trying to overcome the economic downturn caused by COVID-19, this type of credit could help to ensure that dental practices can stay open, retain and rehire their employees, and provide their patients with care.

Again, the ADA thanks you for introducing this bill and for your leadership on this issue. If you have any questions, please contact Ms. Megan Mortimer at 202-898-2402 or mortimerm@ada.org.

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Sincerely,

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

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

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