

August 3, 2020

The Honorable Cindy Axne
U.S. House of Representatives
330 Cannon House Office Building
Washington, DC 20515

The Honorable Neal Dunn
U.S. House of Representatives
316 Cannon House Office Building
Washington, DC 20515

Dear Representatives Axne and Dunn:

On behalf of our 163,000 dentist members, the American Dental Association (ADA) would like to thank you for introducing the Eliminating the Provider Relief Fund Tax Penalties Act of 2020 (H.R. 7819). As you know, this bill would reduce tax burdens on health care providers that could limit their ability to combat COVID-19.

After closing completely or limiting their practices to emergency-only dental care at the onset of the COVID-19 pandemic, dentists across the country have reopened their practices. In order to safeguard patients, their staff, and themselves from the spread of COVID-19, dentists have implemented new infection control procedures and are utilizing enhanced personal protective equipment (PPE). As you are keenly aware, the cost of these health and safety efforts are having a considerable economic impact on businesses. This bill would ensure that dentists, regardless of taxpaying status, will not be subject to taxes on aid provided through the Provider Relief Fund. By guaranteeing that relief funds do not add to the provider's tax bills, dental practices can utilize the full value of the benefit. Consequently, the reduction in tax burden would help dental practices stay open, retain 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 mortimerm@ada.org.

Sincerely,

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

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

CPG:KTO:rm