



560 W. Lake St. 312.440.4300
Sixth Floor Fax: 312.440.0559
Chicago, IL USA Toll-free: 888.243.3368
60661-6600 agd.org

March 18, 2021

The Honorable Tom Rice
United States House of Representatives
460 Cannon House Office Building
Washington, D.C. 20515

The Honorable Stephanie Murphy
United States House of Representatives
1710 Longworth House Office Building
Washington, D.C. 20515

Dear Representatives Rice and Murphy:

On behalf of the Academy of General Dentistry (AGD) and its 40,000 members, I would like to thank you for your efforts to support small businesses dealing with the impacts of the COVID-19 by introducing the *Healthy Workplaces Tax Credit Act* (H.R.1944). We strongly support the legislation and its provisions to provide a refundable tax credit against payroll taxes for 50% of covered expenses incurred by employers, including many small business dental practices, to reduce the risk of COVID-19 transmission.

Many general dentists are incurring substantial costs related to implementing enhanced infection control measures in order to deliver care in a manner that provides the highest level of safety for patients, staff, and themselves. The costs associated with adopting these health and safety measures have a substantial financial impact on small business dental practices still facing hard economic realities due to lower-than-average patient volumes.

AGD is pleased that the per-employee tax credit created by H.R.1944 would help our small business dental practices mitigate a portion of costs associated with acquiring personal protective equipment (PPE), COVID-19 testing, disinfecting, extra cleaning, workspace reconfigurations, and employee training.

AGD and its members are thankful for the work Congress has already accomplished in responding to COVID-19 and providing relief for Americans. We look forward to continuing to work with you during this critical time to protect the health of our nation and stand ready to help advance the *Healthy Workplaces Tax Credit Act* in Congress. If you or your staff have any questions, please contact Daniel J. Buksa, JD, Associate Executive Director of Public Affairs, by phone at (312) 440-4328 or via email at daniel.buksa@agd.org to let us know how we may be of further assistance.

Sincerely,

Bruce Cassis, D.D.S., MAGD
President
Academy of General Dentistry

Myron (Mike) Bromberg, D.D.S.
Congressional Liaison
Academy of General Dentistry