April 28, 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 Academy of General Dentistry (AGD) and its 39,000 members, I would like to thank you for your efforts to support those on the front lines of confronting the 2019 novel coronavirus (COVID-19) by introducing H.R.6433, the Helping Emergency Responders Overcome Emergency Situations (HEROES) Act. We are incredibly appreciative of the provisions in the HEROES Act that provide a four-month federal income tax holiday for medical professionals such as dentists, first responders, and other front-line personnel fighting the COVID-19 pandemic.

With dental practices across the nation adhering to CDC guidance\(^1\) and closing for all but urgent and emergency procedures, COVID-19 continues to have an enormous financial impact on dentists and their ability to support their patients, staff, and small businesses. The HEROES Act will provide relief to the many dentists who are experiencing a severe decline in collections and make a meaningful difference as they weigh difficult decisions as health care providers and business owners. The Occupational Safety and Health Administration classifies dental health care personnel in the very high exposure risk category\(^2\), and the ability to fully reopen dental practices is contingent on the ability to completely control the coronavirus pandemic in a relatively short period of time.

AGD and its members appreciate the work Congress has done on the recently passed CARES Act as well as the Paycheck Protection Program and Health Care Enhancement Act. We hope to see the provisions included in the HEROES Act incorporated in future coronavirus relief legislation.

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 HEROES 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,

\[\text{Signature}\]

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\(^1\) Centers for Disease Control and Prevention, Infection Control – Dental Settings, April 2020.