July 8, 2020

The Honorable Brenda Lawrence  
United States House of Representatives  
2463 Rayburn House Office Building  
Washington, D.C. 20515

The Honorable Troy Balderson  
United States House of Representatives  
1221 Longworth House Office Building  
Washington, D.C. 20515

The Honorable Mike Quigley  
United States House of Representatives  
2458 Rayburn House Office Building  
Washington, D.C. 20515

The Honorable John Joyce  
United States House of Representatives  
1337 Longworth House Office Building  
Washington, D.C. 20515

Dear Representatives Lawrence, Balderson, Quigley, and Joyce:

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 small businesses dealing with the impacts of the 2019 novel coronavirus (COVID-19) by introducing H.R. 7216, the Small Business Personal Protective Equipment (PPE) Tax Credit Act. We strongly support H.R. 7216 and its provisions to provide a tax credit, up to $25,000, for qualified personal protective equipment (PPE) expenses incurred by small businesses, including dental practices, for the purpose of reducing the risk of COVID-19 transmission.

As you know, many dental practices closed entirely or for all but emergency services during the height of the COVID-19 pandemic. Now, many dentists are in the process of reopening their offices to provide oral health care in the communities they serve.

However, in order to deliver care in a manner that provides the highest level of safety for patients, staff, and themselves, many dentists have needed and will continue to incur substantial costs related to implementing enhanced infection control measures. The costs associated with adopting these health and safety measures are having an enormous financial impact on these small business dental practices. This is in part due to the fact that many dental benefit plans do not currently reimburse dentists for the use of enhanced PPE.

AGD is pleased that the tax credit created by H.R. 7216 would provide our small business dental practices with help mitigate a portion of costs they will assume in procuring qualified personal protective equipment expenses. The Treasury Secretary, in consultation with the Secretary of HHS, determines necessary for the purpose of reducing the risk of COVID-19 transmission between people in the dental setting. The majority of small business dental practices across the country are still reeling with the financial challenges caused by the decline in receipts that occurred when they elected to voluntarily close their offices to help curb the spread of COVID-19. Many dentists are still navigating difficult decisions to support their patients, staff, and small businesses while weighing the uncertainties associated with reopening and providing care.
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 Small Business PPE 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,

Connie White, D.D.S., FAGD
President
Academy of General Dentistry