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August 13, 2020

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

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

Dear Representatives Axne and Dunn,

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 health care providers combatting the 2019 novel coronavirus (COVID-19) by introducing H.R.7819, the *Eliminating the Provider Relief Fund Tax Penalties Act*. We strongly support H.R.7819 and its provisions to ensure that health care providers are not subject to taxes on aid provided through the CARES Act's Provider Relief Fund (PRF).

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 reopening their offices to provide oral health care in the communities they serve.

However, 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. By guaranteeing that PRF aid does not add to dentists' tax bills, they will be able to realize the full value of their benefit, and subsequently be empowered to keep their practices open, staff employed, and patients in good health.

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 *Eliminating the Provider Relief Fund Tax Penalties 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,

A handwritten signature in black ink that reads 'Connie L. White, D.D.S., FAGD'. The signature is written in a cursive style.

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