

July 1, 2020

Dear Representatives Lawrence, Balderson, Quigley, and Joyce:

On behalf of our collective organizations, we would like to extend our gratitude and support for H.R. 7216, the Small Business Personal Protective Equipment (PPE) Tax Credit Act. As you know, this bill would provide a much-needed tax credit for small businesses, including dental practices, for the purchase of PPE intended to reduce the risk of COVID-19 transmission.

After closing completely or limiting their practices to emergency-only dental care during the pandemic, dentists across the country have begun to reopen their practices. In order to safeguard patients, their staff, and themselves from the spread of COVID-19, dentists are implementing new infection control procedures, which require enhanced PPE. The cost of these health and safety efforts are having a considerable economic impact on their businesses. In addition, many dental benefit plans do not currently reimburse dentists for the use of enhanced PPE.

H.R. 7216 would provide our small business dental practices with an up to \$25,000 tax credit for PPE such as gloves, medical masks, N95 respirators, eye protection, gowns and aprons, boots or closed-toe work shoes, cleaning detergents, hand sanitizers, cleaning products and tools, as well as the retrofitting or installation of equipment. This credit would greatly help to mitigate the increased cost of PPE. At a time when dental practices are just starting to see their patients return and are trying to overcome the economic downturn caused by COVID-19, this type of credit could help to ensure that dental practices can stay open, retain and rehire their employees, and provide their patients with care.

Again, our organizations thank you for introducing this bill and for your leadership on this issue. We are supportive of the legislation, as it will provide a significant impact to dental practices across our country. If you have any questions, please contact Ms. Megan Mortimer at 202-898-2402 or mortimerm@ada.org.

Sincerely,

American Dental Association
Academy of General Dentistry
American Academy of Dental Group Practice
American Academy of Oral and Maxillofacial Pathology
American Academy of Oral and Maxillofacial Radiology
American Academy of Pediatric Dentistry
American Academy of Periodontology
American Association of Endodontists
American Association of Oral and Maxillofacial Surgeons
American Association of Orthodontists
American Association of Women Dentists
American College of Prosthodontists
American Society of Dentist Anesthesiologists

American Student Dental Association
National Dental Association