



October 28, 2020

The Honorable Brenda Lawrence
U.S. House of Representatives
Washington, DC 20515

The Honorable Mike Quigley
U.S. House of Representatives
Washington, DC 20515

The Honorable Troy Balderson
U.S. House of Representatives
Washington, DC 20515

The Honorable John Joyce
U.S. House of Representatives
Washington, DC 20515

Dear Representatives Lawrence, Balderson, Quigley, and Joyce:

On behalf of the American Academy of Family Physicians (AAFP) and the 136,700 members we represent, I write to offer our support for H.R. 7216, the *Small Business PPE Tax Credit Act*.

Your legislation is a critical step towards ensuring solo and small family physician practices have access to qualified personal protective equipment (PPE) to continue operating during the ongoing pandemic.

The *Small Business PPE Tax Credit Act* takes a commonsense approach towards reducing the financial burden small businesses, including physician practices, are facing as they adapt to the Centers for Disease Control and Prevention (CDC) standards for PPE and social distancing. Primary care practices are projected to lose a collective \$15 billion due to decreased office visits and fees during the COVID-19 pandemic.ⁱ Smaller practices and those that serve vulnerable populations will have a harder time absorbing these losses and continue to operate under increasing financial pressure. The cost of acquiring additional PPE, often at marked-up prices, is further cutting into practice revenue. Your legislation helps offset those costs by allowing small businesses to deduct up to \$25,000 of the cost of acquiring PPE from their taxes.

This is especially vital for front line physicians as they prepare for another wave of COVID-related illnesses and flu season. Moving forward, PPE is of the utmost important to frontline physicians. However, 1 in 3 primary care practices consistently have trouble getting PPEⁱⁱ, and 33% of primary care clinicians cite “shortage of PPE” as a major concern.ⁱⁱⁱ While ancillary kits for COVID vaccine administration will include some PPE like masks, physicians will not be provided with gloves or gowns.^{iv}

Again, thank you for introducing this important legislation. Once enacted, it will provide much needed financial relief for small physician practices who are incurring added expenses to keep themselves and their patients safe during the COVID-19 pandemic. The AAFP stands ready to work with you to enact this legislation.

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Speaker Alan Schwartzstein, MD Oregon, WI	Vice Speaker Russell Kohl, MD Stillwell, KS	Executive Vice President R. Shawn Martin Leawood, KS		



Sincerely,

Gary L. LeRoy, MD, FAAFP

Gary L. LeRoy, MD, FAAFP
Board Chair, American Academy of Family Physicians

ⁱSanjay Basu, Russell S. Phillips, Robert Phillips, Lars E. Peterson, Bruce E. Landon. "Primary Care Practice Finances in the United States Amid the COVID-19 Pandemic." *Health Affairs*. Vol. 39, No. 9. June 25, 2020. <https://www.healthaffairs.org/doi/full/10.1377/hlthaff.2020.00794>

ⁱⁱLarry A. Green Center. "Quick COVID-19 Primary Care Survey." Series 20 Fielded September 4-8, 2020. <https://static1.squarespace.com/static/5d7ff8184cf0e01e4566cb02/t/5f6510dc99d76d706832ba29/1600458973290/C19+Series+20+National+Executive+Summary.pdf>

ⁱⁱⁱLarry A. Green Center. "Quick COVID-19 Primary Care Survey." Series 21 Fielded September 18-21, 2020. <https://static1.squarespace.com/static/5d7ff8184cf0e01e4566cb02/t/5f75da37bde1f0691fc28b0d/1601559097041/C19+Series+21+National+Executive+Summary.pdf>

^{iv}U.S. Department of Health and Human Services. "From the Factory to the Frontlines: Operation Warp Speed Strategy for Distributing a COVID-19 Vaccine." <https://www.hhs.gov/sites/default/files/strategy-for-distributing-covid-19-vaccine.pdf>

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