

July 20, 2018

The Honorable Paul Ryan  
Speaker  
U.S. House of Representatives  
H-232 United States Capitol  
Washington, DC 20515

The Honorable Kevin McCarthy  
Majority Leader  
U.S. House of Representatives  
H-107 United States Capitol  
Washington, DC 20515

The Honorable Steve Scalise  
Majority Whip  
U.S. House of Representatives  
H-329 Capitol  
Washington, DC 20515

Dear Speaker Ryan, Majority Leader McCarthy, and Majority Whip Scalise,

We are writing to you on behalf of the more than 161,000 dentists who are members of the American Dental Association (ADA). The ADA would like to thank you for bringing legislation to the floor that would expand health savings accounts (HSAs) and flexible savings accounts (FSAs). Expansion of HSAs and FSAs continue to be a tax policy priority for our members. The ADA applauds your continued efforts to improve our current tax system to make it better for health care providers and their patients.

The ADA will also continue to advocate for reimbursement for certain over-the-counter dental products through FSAs or HSAs. Expenditures for toothpaste, standard and powered toothbrushes, dental floss, interdental cleaners, oral irrigators and preventive and therapeutic mouth rinses should qualify as tax deductible expenses. Science continues to demonstrate the relationship between oral health and overall health and the allowance of these reimbursements will serve to reduce oral health care costs.

The ADA would also like to thank you for bringing legislation to the floor that would repeal the medical device tax. The dental manufacturing industry has estimated that the medical device tax would increase the cost of dental care by over \$160 million annually resulting in harm to our patients and an increase in the overall cost of health care.

Thank you again for your efforts regarding tax reform and for the opportunity to provide you with specific tax reform priorities that would assist dentists and dental patients. Please do not hesitate to contact Megan Mortimer, Congressional Lobbyist for the ADA, at 202-898-2402 if you or your staff have any questions or would like additional information.

Sincerely,



Joseph P. Crowley, D.D.S.  
President



Kathleen V. O'Loughlin, D.M.D., M.P.H.  
Executive Director