

May 5, 2021

President Joseph R. Biden  
1600 Pennsylvania Avenue NW  
Washington, DC 20500

**Re: Healthy Workplaces Tax Credit Act**

Dear President Biden:

As the United States continues to bring the COVID-19 pandemic under control and reopen, it is critical to ensure that workplaces can reopen safely to help protect the health of workers, customers, and the public.

For this reason, last year we formed a coalition to articulate the need for assistance to smaller businesses to reopen their facilities safely and properly. **On behalf of the undersigned groups representing millions of employees and many millions more customers, we urge you to support the bipartisan “Healthy Workplaces Tax Credit Act” ([S. 537](#) and [H.R. 1944](#)) to protect the safety of workers, customers, and the public.**

The legislation recognizes the enormous, unexpected costs of creating and maintaining healthy spaces for workers and customers due to the COVID-19 pandemic. A healthy workplaces tax credit is needed to help businesses uphold cleanliness levels, improve indoor air quality, protect employees, and give the public confidence when visiting facilities. According to the [National Safety Council](#), employers have already spent an average of \$5,208 per employee on various workplace safety practices since the onset of the COVID-19 pandemic. Despite the Paycheck Protection Program and other relief programs, many businesses and nonprofits are still struggling financially and should not have to decide between safety and going out of business.

The proposed tax credit is targeted, temporary, and would be available to business entities and nonprofits. Despite the great progress the country has made in combatting COVID-19, businesses and nonprofits have and will continue to spend an enormous amount to ensure that workplaces are as safe and healthy for workers and customers as possible.

The tax credit would help businesses cover the cost of:

1. Cleaning and workplace safety-related costs, including cleaning, disinfecting, and sterilizing-related products; equipment; delivery/dispensing devices and systems; signage; air filtration solutions; and technology platforms or services related to preventing the spread of COVID-19
2. Training, consulting, standards, certifications, auditing/quality control, monitoring, and guidelines or other similar information related to COVID-19
3. Personal protective equipment (PPE)
4. Technology used for limiting or tracing and tracking physical contact between customers and employees in the United States and improving workplace safety and hygiene

5. Other expenditures associated with maintaining a healthy physical workplace such as design and operational reconfigurations, including those necessary to comply with federal, state, and local guidelines, as well as industry best practices

The Centers for Disease Control and Prevention, World Health Organization, state and local guidance, as well as industry best practices related to reopening safely all focus on requiring a combination of properly cleaning and disinfecting these spaces, personal hygiene practices, air filtration, utilizing PPE, screening and testing workers when necessary, and following social distancing as appropriate to protect workers and customers.

This tax credit is essential in helping our economy reopen safely and restoring confidence with workers, customers, and the American public. According to the [International Council of Shopping Centers](#), 66 percent of consumers said that when they do return to stores, they are interested in seeing frequent cleaning/sanitizing, while 62 percent are interested in seeing more hand sanitizer and disinfecting cloths, 49 percent in staff wearing masks and/or gloves, and 48 percent in measures facilitating social distancing.

A tax credit would ensure that businesses and nonprofits already struggling financially can cover a portion of these critical, yet unexpected expenses related to COVID-19.

**We respectfully request that you consider the above recommendations as you evaluate and hopefully include a reopening tax credit in the next legislative package.**

Thank you for your consideration of this tax credit. We believe a healthy workplace tax credit is critical to the safety of Americans as businesses re-open and workers return to their jobs. This proposal also will prepare workplaces to better deal with other illnesses and future emerging pathogens that we could be confronted with in the future.

Sincerely,

American Association of Oral and Maxillofacial Surgeons  
American Gaming Association  
Academy of General Dentistry  
American Forest & Paper Association  
American Hotel and Lodging Association  
American Society of Association Executives  
American Society of Interior Designers  
Asian American Hotel Owners Association  
Building Owners and Managers Association International  
Building Service Contractors Association International  
Energy Marketers of America  
Exhibitions & Conferences Alliance  
Exhibitor Appointed Contractor Association  
Exhibition Services & Contractors Association  
Experiential Designers and Producers Association  
FMI – The Food Industry Association

Go LIVE Together  
Household & Commercial Products Association  
Independent Bakers Association  
Independent Office Products & Furniture Dealers Association  
International Association of Exhibitions and Events  
International Council of Shopping Centers  
International Franchise Association  
International Health, Racquet & Sportsclub Association  
International Safety Equipment Association  
International WELL Building Institute  
ISSA – The Worldwide Cleaning Industry Association  
NACS  
NAIOP, the Commercial Real Estate Development Association  
National Association of Manufacturers  
National Association of Theatre Owners  
National Association of Truckstop Operators  
National Council of Nonprofits  
National Grocers Association  
National Independent Venue Association  
National Office Products Alliance  
National Pest Management Association  
National Restaurant Association  
National Retail Federation  
National Safety Council  
National Small Business Association  
Natural Products Association  
North American Meat Institute  
Office Furniture Dealers Alliance  
The Payroll Group  
Professional Beauty Association  
The Real Estate Roundtable  
Retail Industry Leaders Association  
Small Business & Entrepreneurship Council  
Society of Independent Show Organizers  
The Sheet Metal and Air Conditioning Contractors National Association

CC: House Speaker Nancy Pelosi  
Senate Majority Leader Chuck Schumer  
Senate Minority Leader Mitch McConnell  
House Minority Leader Kevin McCarthy  
Senate Finance Committee Chairman Ron Wyden  
House Ways and Means Committee Chairman Richard Neal  
Senate Finance Committee Ranking Member Mike Crapo  
House Ways and Means Committee Ranking Member Kevin Brady