

December 2, 2020

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

Dear President-Elect Biden:

We fully understand that the United States is going through a tremendously difficult period and a very challenging year ahead and that you have many problems to solve. One of the many challenges that we recognize that you will face will be how to get the COVID-19 pandemic under control. A critical aspect of getting the pandemic under control will be how to safely and more fully reopen society and make citizens feel comfortable going about their daily lives. An important component of this is working to ensure that people feel comfortable entering buildings, places of work, and related facilities. One way to make this possible is through regular and effective cleaning and disinfecting in those locations.

For this reason, earlier this year we formed a coalition to articulate the need for assistance to those businesses to properly clean and disinfect their facilities. **On behalf of the undersigned groups representing millions of employees and many millions more customers, we urge you to support the inclusion of a “healthy workplace” tax credit in the next federal stimulus package to protect the safety of workers, customers, and the public.** Such a tax credit should be targeted, temporary, and available to business entities and nonprofits. 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.

There is already bipartisan and bicameral support to create such a tax credit. In addition to the “Healthy Workplaces Tax Credit Act” ([S. 4214](#) and [H.R. 7615](#)) there are other similar bills with bipartisan support in the House and Senate. All of these proposals recognize the enormous, unexpected costs of creating and maintaining healthy spaces for workers and customers due to the COVID-19 pandemic.

There is significant research demonstrating that the novel coronavirus causing COVID-19 can survive on surfaces; proper cleaning and disinfection can help to reduce risks from the virus that has to date, infected more than 13 million Americans. 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, utilizing personal protective equipment (PPE), screening and testing workers when necessary, and following social distancing as appropriate to protect workers and customers.

According to a [National Safety Council](#) survey, employers have spent \$5,208 per employee on various workplace safety practices such as increased cleaning, personal protective equipment, hand sanitizer, workplace reconfiguration, testing/screening, and other measures.

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, “Sixty-six percent of consumers said that when they do return to stores, they’re 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 following recommendations as you evaluate and hopefully include a reopening tax credit in the next stimulus bill.

Qualified expenses should include:

1. Cleaning and workplace safety-related costs, including cleaning, disinfecting, and sterilizing-related products; equipment; delivery/dispensing devices and systems; signage; 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
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 reconfigurations, including those necessary to comply with federal, state, and local guidelines, as well as industry best practices

We stand ready to provide resources and work with your offices to develop policies to help protect against the future transmission of the novel coronavirus that causes COVID-19.

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

Respectfully,

American Gaming Association
Academy of General Dentistry
American Car Rental Association
American Society of Association Executives
American Society of Interior Designers
American Hotel and Lodging Association
Asian American Hotel Owners Association
Building Owners and Managers Association International
Building Service Contractors Association International

Energy Marketers of America
FMI – The Food Industry Association
Go LIVE Together
Household & Commercial Products Association
Independent Bakers Association
Independent Office Products & Furniture Dealers Association
International Council of Shopping Centers
International Franchise 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 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
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
The Sheet Metal and Air Conditioning Contractors National Association

Cc: Transition Team

Cc: Ron Klain, Chief of Staff