

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 121st MAINE LEGISLATURE

## FIRST REGULAR SESSION-2003

---

Legislative Document

No. 721

H.P. 527

House of Representatives, February 14, 2003

### **An Act to Encourage More Dentists to Practice in the State**

---

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative DUDLEY of Portland.  
Cosponsored by Representative MILLS of Farmington, Senator MARTIN of Aroostook and  
Representatives: COWGER of Hallowell, CRAVEN of Lewiston, KANE of Saco,  
LAVERRIERE-BOUCHER of Biddeford, MILLETT of Waterford, PINGREE of North  
Haven, WALCOTT of Lewiston, Senator: TURNER of Cumberland.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 20-A MRSA §12302, sub-§4,** as enacted by PL 1999, c.  
401, Pt. NN, §2 and affected by §4 and enacted by c. 496, §2, is  
6 amended to read:

8 **4. Maximum amount.** The maximum loan or loan repayment  
amount available to each participant is ~~\$20,000~~ \$25,000 per year  
10 for a period of up to 4 years.

12 **Sec. 2. 36 MRSA §5219-W** is enacted to read:

14 **§5219-W. Credit for providing dental medicine to certain areas**

16 A taxpayer who has entered into a loan repayment agreement  
pursuant to the Maine Dental Education Loan Program is allowed a  
credit against the tax imposed under this Part equal to the  
18 amount of loan forgiveness that the taxpayer is granted pursuant  
to Title 20-A, section 12302, subsection 5.

20

22 **SUMMARY**

24 This bill increases the amount of student loan forgiveness a  
dentist may receive through the Maine Dental Education Loan  
26 Program, which is administered by the Finance Authority of Maine,  
from \$20,000 per year to \$25,000 per year.

28 The bill also exempts from state income tax the amount of  
30 loan forgiveness when the dentist elects to serve as a  
practitioner of dental medicine in an underserved population area  
32 pursuant to the terms of the program.