

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## SECOND REGULAR SESSION-2000

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Legislative Document

No. 2361

S.P. 909

In Senate, January 12, 2000

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**An Act to Allow State Pharmacies a Tax Credit for Unreimbursed  
Medicaid Costs.**

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BENNETT of Oxford.  
Cosponsored by Representative KANE of Saco and  
Senators: HARRIMAN of Cumberland, MILLS of Somerset, PARADIS of Aroostook,  
PENDLETON of Cumberland, Representatives: DUGAY of Cherryfield, FULLER of  
Manchester, LOVETT of Scarborough, QUINT of Portland.

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

4 **Sec. 1. 36 MRSA §5219-S** is enacted to read:

6 **§5219-S. Credit for uncollected prescription drug copayment**

8 A taxpayer is allowed a credit against the tax imposed under  
10 this Part equal to the annual total of point-of-sale prescription  
12 drug copayments waived by the pharmacy pursuant to federal law  
for Medicaid recipients. For the purposes of this section,  
"taxpayer" means a pharmacy licensed in this State pursuant to  
Title 32, chapter 117, subchapter III.

14 **Sec. 2. Application.** This Act applies to tax years beginning  
16 on or after January 1, 2001.

18 **SUMMARY**

20 Current law requires pharmacies to waive the \$2 prescription  
22 drug copayment due from Medicaid recipients for Medicaid  
24 recipients who report that they are unable to pay the copayment.  
The copayment is absorbed by the pharmacy.

26 This bill allows the pharmacy a credit against state income  
taxes equal to the amount of the copayment waived by the pharmacy  
during that tax year.