

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)



123rd MAINE LEGISLATURE

SECOND REGULAR SESSION-2008

Legislative Document

No. 1984

S.P. 778

December 18, 2007

**An Act To Provide a State Income Tax Credit to Dentists for
Military Pensions**

(EMERGENCY)

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

Received by the Secretary of the Senate on December 18, 2007. Referred to the Committee on Taxation pursuant to Joint Rule 308.2 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 TURNER of Cumberland.

Cosponsored by Representative WEBSTER of Freeport and Senator: President EDMONDS of Cumberland, Representative: GILES of Belfast.

1 **Emergency preamble.** Whereas, acts and resolves of the Legislature do not
2 become effective until 90 days after adjournment unless enacted as emergencies; and

3 **Whereas,** Maine is experiencing a shortage of dentists, especially those who will
4 accept patients enrolled in MaineCare; and

5 **Whereas,** in the judgment of the Legislature, these facts create an emergency within
6 the meaning of the Constitution of Maine and require the following legislation as
7 immediately necessary for the preservation of the public peace, health and safety; now,
8 therefore,

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

10 **Sec. 1. 36 MRSA §5219-BB** is enacted to read:

11 **§5219-BB. Credit for dentist collecting military pension**

12 **1. Definitions.** As used in this section, unless the context otherwise indicates, the
13 following terms have the following meanings.

14 A. "MaineCare" means the MaineCare program administered under Title 22, chapter
15 855.

16 B. "Military retirement plan" means benefits received as a result of service in the
17 active or reserve components of the United States Army, Navy, Air Force, Marines or
18 Coast Guard.

19 **2. Credit allowed.** A taxpayer who is a dentist licensed to practice in this State and
20 who is a recipient of military retirement benefits under a military retirement plan is
21 allowed a credit against the tax otherwise due under this Part on those military retirement
22 benefits to the extent included in the taxpayer's federal adjusted gross income.

23 **3. Conditions.** A taxpayer may claim the credit under subsection 2 if, for each tax
24 year the taxpayer claims the credit, the taxpayer:

25 A. Practices dentistry in this State an average of at least 20 hours per week during
26 the applicable tax year; and

27 B. Accepts patients who receive MaineCare benefits.

28 **4. Limit; carry over.** The total credit for each taxpayer under this section may not
29 reduce the tax otherwise due under this Part to less than zero. A taxpayer entitled to a
30 credit under this section for any taxable year may carry over and apply to the tax liability
31 for any one or more of the next succeeding 5 taxable years the portion, as reduced from
32 year to year, of any unused credits.

33 **Sec. 2. Application.** This Act applies to tax years beginning on or after January 1,
34 2008.

35 **Emergency clause.** In view of the emergency cited in the preamble, this
36 legislation takes effect when approved.

SUMMARY

1

2 This bill provides a tax credit to dentists who are receiving a military pension. The
3 amount of the credit is equal to the amount of the military pension and applies only if the
4 dentist practices an average of 20 hours per week in the State and accepts patients who
5 receive MaineCare benefits.