

MAINE STATE LEGISLATURE

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2 Date: 4/2/08

L.D. 2192
(Filing No. H- 902)

3 **TAXATION**

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5 **STATE OF MAINE**
6 **HOUSE OF REPRESENTATIVES**
7 **123RD LEGISLATURE**
8 **FIRST SPECIAL SESSION**

9 COMMITTEE AMENDMENT "A" to H.P. 1562, L.D. 2192, Bill, "An Act To
10 Increase Access to Dental Care"

11 Amend the bill by striking out everything after the enacting clause and inserting the
12 following:

13 "Sec. 1. 36 MRSA §5219-BB is enacted to read:

14 **§5219-BB. Dental care access credit**

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

17 A. "Eligible dentist" means a person licensed as a dentist under Title 32, chapter 16,
18 subchapter 3 who, after January 1, 2009:

19 (1) First begins practicing dentistry in the State by joining an existing dental
20 practice in an underserved area or establishing a new dental practice or
21 purchasing an existing dental practice in an underserved area;

22 (2) Agrees to practice full time for at least 5 years in an underserved area; and

23 (3) Is certified under subsection 3 to be eligible by the oral health program.

24 B. "Oral health program" means the program established pursuant to Title 22, section
25 2127.

26 C. "Underserved area" means an area in the State that is a dental health professional
27 shortage area as defined by the federal Department of Health and Human Services,
28 Health Resources and Services Administration.

29 **2. Credit.** An eligible dentist is allowed a credit, not to exceed \$15,000, against the
30 taxes due under this Part. The credit may be claimed in the first year that the eligible
31 dentist meets the conditions of eligibility for at least 6 months and each of the 4
32 subsequent years. The credit is not refundable.

COMMITTEE AMENDMENT

1 **3. Eligibility limitation; certification.** The oral health program shall certify up to 5
2 eligible dentists in 2009 and up to 5 additional eligible dentists in 2010. Additional
3 dentists may not be certified after 2010. The oral health program shall monitor certified
4 dentists to ensure that they continue to be eligible for the credit under this section and
5 shall decertify any dentist who ceases to meet the conditions of eligibility. The oral
6 health program shall notify the bureau whenever a dentist is certified or decertified. A
7 decertified dentist ceases to be eligible for the credit under this section beginning with the
8 tax year during which the dentist is decertified.

9 **4. Review.** By March 1, 2011, the oral health program shall submit to the joint
10 standing committee of the Legislature having jurisdiction over taxation matters a report
11 that analyzes the effectiveness of the credit provided by this section in attracting dentists
12 to underserved areas and recommending whether the credit should be retained, repealed
13 or amended. The committee may submit legislation to the First Regular Session of the
14 125th Legislature related to the report.

15 **5. Repeal.** This section is repealed December 31, 2015.

16 **SUMMARY**

17 This amendment creates an income tax credit of up to \$15,000 beginning in 2009 for
18 up to 5 new dentists in 2009 and 5 additional dentists in 2010 who agree to practice in
19 underserved areas of the State for at least 5 years and requires the Department of Health
20 and Human Services' oral health program to certify eligibility and to report on the
21 effectiveness of the tax incentive in 2011.

FISCAL NOTE REQUIRED
(See Attached)



123rd MAINE LEGISLATURE

LD 2192

LR 2977(02)

An Act To Increase Access to Dental Care

Fiscal Note for Bill as Amended by Committee Amendment "A"
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	2007-08	2008-09	Projections 2009-10	Projections 2010-11
Net Cost (Savings)				
General Fund	\$0	\$5,694	\$25,596	\$42,660
Revenue				
General Fund	\$0	(\$5,694)	(\$25,596)	(\$42,660)
Other Special Revenue Funds	\$0	(\$306)	(\$1,404)	(\$2,340)

Fiscal Detail and Notes

The General Fund revenue loss associated with the dental care access income tax credit is estimated to be \$5,694 in fiscal year 2008-09. Any additional costs to the Department of Health and Human Services incurred in implementing this bill can be absorbed by the department utilizing existing budgeted resources.