

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

SECOND REGULAR SESSION-2008

Legislative Document

No. 2192

H.P. 1562

House of Representatives, February 5, 2008

An Act To Increase Access to Dental Care

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.

Millicent M. MacFarland

MILLICENT M. MacFARLAND

Clerk

Presented by Representative SUTHERLAND of Chapman.

Cosponsored by Representatives: FAIRCLOTH of Bangor, HARLOW of Portland, KNIGHT of Livermore Falls, NORTON of Bangor, Senator: BOWMAN of York.

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

2 **CONCEPT DRAFT**
3 **SUMMARY**

4 This bill is a concept draft pursuant to Joint Rule 208.

5 This bill proposes to provide incentives to recent graduates from dental school or
6 dentists practicing in another state to practice in underserved areas in Maine.

7 **1. Qualifications.** A dentist would qualify for tax incentives if the dentist:

8 A. Is licensed to practice in Maine;

9 B. Agrees to practice for at least 5 years in an underserved area of Maine; and

10 C. Joins an existing dental practice, establishes a new dental practice or purchases an
11 existing dental practice.

12 **2. Underserved areas.** The Department of Health and Human Services would be
13 required to define and identify “underserved areas” using a federal designation and
14 limiting underserved areas to those areas scoring in the bottom quartile for all areas in the
15 State.

16 **3. Tax incentives.** A dentist who qualifies and practices in an underserved area
17 would be eligible for:

18 A. An exemption from the state sales tax on dental equipment and supplies used in
19 the dentist’s practice for a period of 5 years from the date of the start of the practice
20 or from the first day the dentist begins practicing in an underserved area; and

21 B. An exemption from state income tax for income earned as a dentist while
22 practicing in the underserved area for a period of 5 years from the date the dentist
23 starts practicing in the underserved area.

24 **4. Change in designation of underserved area.** If, during the 5 years the dentist is
25 practicing in an underserved area, the area is no longer designated as an underserved area,
26 the dentist would continue to remain eligible for the tax incentives for the remainder of
27 the 5-year period.

28 **5. Early termination.** If a dentist who has taken advantage of the tax incentives
29 ceases to practice in an underserved area before the end of the 5-year commitment, the
30 dentist would be required to repay the state income and sales tax for the years in which
31 the dentist received those tax exemptions.