

# MAINE STATE LEGISLATURE

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# 124th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2009

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Legislative Document

No. 1215

H.P. 840

House of Representatives, March 26, 2009

### **An Act To Correct Administrative Procedures Regarding the Dental Care Access Credit**

(AFTER DEADLINE)

(EMERGENCY)

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Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative WATSON of Bath.

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,** Public Law 2007, chapter 690 enacted an income tax credit for new  
4 dentists who agree to practice in underserved areas of the State; and

5       **Whereas,** provisions of the credit regarding administration of the law need changes  
6 in order for the credit to be implemented; and

7       **Whereas,** the credit applies to income tax years beginning in 2009; and

8       **Whereas,** it is critical to implement the credit as soon as possible to provide an  
9 incentive to dentists to locate in areas of the State that are in desperate need of dental  
10 practitioners; and

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

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

16       **Sec. 1. 36 MRSA §5219-BB,** as enacted by PL 2007, c. 690, §1 is repealed.

17       **Sec. 2. 36 MRSA §5219-DD** is enacted to read:

18       **§5219-DD. Dental care access credit**

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

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

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

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

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

28       B. "Oral health program" means the program within the Department of Health and  
29 Human Services with responsibility for oral health promotion and dental disease  
30 prevention activities.

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

34       **2. Credit.** An eligible dentist is allowed a credit, not to exceed \$15,000, against the  
35 taxes due under this Part. The credit may be claimed in the first year that the eligible

1 dentist meets the conditions of eligibility for at least 6 months and each of the 4  
2 subsequent years. The credit is not refundable.

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

11 **4. Review.** By March 1, 2011, the oral health program shall submit to the joint  
12 standing committee of the Legislature having jurisdiction over taxation matters a report  
13 that analyzes the effectiveness of the credit provided by this section in attracting dentists  
14 to underserved areas and recommending whether the credit should be retained, repealed  
15 or amended. The committee may submit legislation to the First Regular Session of the  
16 125th Legislature related to the report.

17 **5. Rules.** The Department of Health and Human Services may adopt rules to  
18 implement this section. Rules adopted pursuant to this section are routine technical rules  
19 as defined in Title 5, chapter 375, subchapter 2-A.

20 **6. Repeal.** This section is repealed December 31, 2015.

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

23 **SUMMARY**

24 This bill makes changes to the administration of the dental care access income tax  
25 credit in order to permit timely implementation of the credit. It amends the definition of  
26 "oral health program" and gives the Department of Health and Human Services the  
27 authority to adopt rules pertaining to the dental care access credit. The bill also corrects a  
28 conflict that was created by 2 public laws enacting the same provision of law with  
29 substantively different content.