

MAINE STATE LEGISLATURE

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SMC
H. 44

L.D. 164

Date: 3-24-11

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION

HOUSE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 141,
L.D. 164, Bill, "An Act To Extend the Dental Care Access Credit for Dentists Who
Practice in Underserved Areas of the State"

Amend the amendment in section 1 by striking out all of subsection 2 (page 1, lines
16 to 21 in amendment) and inserting the following:

2. Credit. An eligible dentist determined to be eligible before January 1, 2011 is
allowed a credit for each taxable year, not to exceed \$15,000, against the taxes due under
this Part. For dentists determined to be eligible on or after January 1, 2011, an eligible
dentist is allowed a credit for each taxable year, not to exceed \$12,000, against the taxes
due under this Part. The credit may be claimed in the first year that the eligible dentist
meets the conditions of eligibility for at least 6 months and each of the 4 subsequent
years. The credit is not refundable.'

SUMMARY

This amendment makes a technical change to Committee Amendment "A" to clarify
the dental care access credit.

SPONSORED BY: 

(Representative KNIGHT)

TOWN: Livermore Falls