

# MAINE STATE LEGISLATURE

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R. 0.0

Date: 6-27-11

(Filing No. S-341)

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STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
FIRST REGULAR SESSION

SENATE 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 by inserting after the title the following:

'Amend the bill by striking out all of the emergency preamble (page 1, lines 1 to 10 in L.D.)'

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, 2012 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, 2012, 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.'

Amend the amendment in section 2 in subsection 3 in the 2nd and 3rd lines (page 1, lines 25 and 26 in amendment) by striking out the following: "2009 and 2010 and up to 5 6 additional eligible dentists in ~~2010~~ each year from 2011 through 2015." and inserting the following: '2009 ~~and~~, 2010 and 2011 and up to ~~5~~ 6 additional eligible dentists in ~~2010~~ each year from 2012 to 2015.'

Amend the amendment by adding after section 3 the following:

'Amend the bill by striking out all of the emergency clause (page 1, lines 22 and 23 in L.D.)'

SUMMARY

This amendment incorporates changes made by House Amendment "A" to Committee Amendment "A," strikes the emergency preamble and emergency clause from

SENATE AMENDMENT

R. 48.

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 141, L.D. 164

1 the bill and delays the changes made in Committee Amendment "A" by one year.

2 SPONSORED BY: Robert Rosen

3 (Senator ROSEN, R.)

4 COUNTY: Hancock

FISCAL NOTE REQUIRED  
(See attached)

# SENATE AMENDMENT



# 125th MAINE LEGISLATURE

LD 164

LR 926(06)

## An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State

Fiscal Note for Senate Amendment "A" to Committee Amendment "A" **S-341**

Sponsor: Sen. Rosen of Hancock

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	(\$26,125)	(\$28,500)	(\$28,500)	(\$28,500)
<b>Revenue</b>				
General Fund	\$26,125	\$28,500	\$28,500	\$28,500
Other Special Revenue Funds	\$1,375	\$1,500	\$1,500	\$1,500

### Fiscal Detail and Notes

This amendment delays the effective date of the changes to the dental care access credit by one year, eliminating the revenue loss in fiscal year 2011-12 and reducing the revenue loss in fiscal year 2012-13 and each year thereafter. As amended, this bill will have the following revenue impact:

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Gross Revenue Loss - Individual Income Tax	\$0	(\$23,500)	(\$53,500)	(\$83,500)
Local Government Fund Revenue	\$0	(\$1,175)	(\$2,675)	(\$4,175)
General Fund Revenue - Net	\$0	(\$22,325)	(\$50,825)	(\$79,325)