

MAINE STATE LEGISLATURE

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L.D. 164

Date: 3/22/11

(Filing No. H-35)

TAXATION

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

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 bill by striking out all of section 1 (page 1, lines 12 to 21 in L.D.) and inserting the following:

Sec. 1. 36 MRSA §5219-DD, sub-§2, as enacted by PL 2009, c. 141, §2, is amended to read:

2. Credit. An eligible dentist determined to be eligible before January 1, 2011 is allowed a credit, not to exceed \$15,000, against the taxes due under this Part. An eligible dentist determined to be eligible after December 31, 2010 is allowed a credit, 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.

Sec. 2. 36 MRSA §5219-DD, sub-§3, as enacted by PL 2009, c. 141, §2, is amended to read:

3. Eligibility limitation; certification. The oral health program shall certify up to 5 eligible dentists in each year in 2009 and 2010 and up to ~~5~~ 6 additional eligible dentists in ~~2010~~ each year from 2011 through 2015. Additional dentists may not be certified after ~~2010~~ 2015. The oral health program shall monitor certified dentists to ensure that they continue to be eligible for the credit under this section and shall decertify any dentist who ceases to meet the conditions of eligibility. The oral health program shall notify the bureau whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit under this section beginning with the tax year during which the dentist is decertified.

Sec. 3. 36 MRSA §5219-DD, sub-§6, as enacted by PL 2009, c. 141, §2, is amended to read:

6. Repeal. This section is repealed December 31, ~~2015~~ 2020.'

COMMITTEE AMENDMENT

12/13

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SUMMARY

This amendment lowers the credit from \$15,000 to \$12,000 for dentists determined to be eligible after December 31, 2010 and allows 6 rather than 5 dentists to be certified for eligibility for the credit each year. It extends the sunset date for the program until December 31, 2020. It allows a dentist who is currently certified for a credit at a certain level to maintain that level of credit.

FISCAL NOTE REQUIRED
(See attached)



125th MAINE LEGISLATURE

LD 164

LR 926(02)

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

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$26,125	\$50,825	\$79,325	\$107,825
Revenue				
General Fund	(\$26,125)	(\$50,825)	(\$79,325)	(\$107,825)
Other Special Revenue Funds	(\$1,375)	(\$2,675)	(\$4,175)	(\$5,675)

Fiscal Detail and Notes

Extending the dental care access income tax credit by permitting the certification of an additional 6 dentists at a reduced credit maximum of \$12,000 on an annual basis through 2020 will result in losses to the General Fund and reduce revenue sharing.