

MAINE STATE LEGISLATURE

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125th MAINE LEGISLATURE

FIRST REGULAR SESSION-2011

Legislative Document

No. 164

H.P. 141

House of Representatives, January 27, 2011

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

(EMERGENCY)

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST
Clerk

Presented by Representative KNIGHT of Livermore Falls.
Cosponsored by Senator LANGLEY of Hancock and
Representatives: BRYANT of Windham, CHIPMAN of Portland, ESPLING of New
Gloucester, HASKELL of Portland, PETERSON of Rumford, PILON of Saco, SIROCKI of
Scarborough, Senator: SAVIELLO of Franklin.

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, it is necessary that this legislation take effect sooner than 90 days after legislative adjournment to permit the income tax credit for dentists who practice in underserved areas to be available immediately to provide maximum certification of eligible dentists; and

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

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

Sec. 1. 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 2009 and up to 5 additional eligible dentists in ~~2010~~ each year 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.

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

SUMMARY

This bill extends the dental care access income tax credit by permitting the certification of an additional 5 dentists annually through 2015.