

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SMC
H. 006

Date: 4/9/2013

(Filing No. S- 24)

TAXATION

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE

SENATE

126TH LEGISLATURE

FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 172, L.D. 440, Bill, "An Act To Support Community Health Centers through Tax Credits for Dentists and Primary Care Professionals Practicing in Underserved Areas"

Amend the bill by striking out the title and substituting the following:

'An Act To Create a Tax Credit for Primary Care Professionals Practicing in Underserved Areas'

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

'Sec. 1. 36 MRSA §5219-II is enacted to read:

§5219-II. Primary care access credit

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

A. "Eligible primary care professional" means a person licensed under Title 32, chapter 31, subchapter 3 or subchapter 4; Title 32, chapter 36, subchapter 4; or Title 32, chapter 48, subchapter 2 and who, on or after January 1, 2013:

(1) First begins practicing primary care medicine in the State by joining an existing health care practice in an underserved area or establishing a new health care practice or purchasing an existing health care practice in an underserved area;

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

(3) Is certified under subsection 3 to be eligible by the Department of Health and Human Services; and

(4) Has an unpaid student loan owed to an institution for course work directly related to that person's training in primary care medicine.

COMMITTEE AMENDMENT



126th MAINE LEGISLATURE

LD 440

LR 313(02)

An Act To Support Community Health Centers through Tax Credits for Dentists and Primary Care Professionals Practicing in Underserved Areas

Fiscal Note for Bill as Amended by Committee Amendment 'A'(S-24)
Committee: Taxation
Fiscal Note Required: Yes

Fiscal Note

	FY 2013-14	FY 2014-15	Projections FY 2015-16	Projections FY 2016-17
Net Cost (Savings)				
General Fund	\$22,230	\$64,410	\$118,560	\$186,960
Revenue				
General Fund	(\$22,230)	(\$64,410)	(\$118,560)	(\$186,960)
Other Special Revenue Funds	(\$1,170)	(\$3,390)	(\$6,240)	(\$9,840)

Fiscal Detail and Notes

By creating a Primary Care Access Credit for 5 certified primary care professionals practicing in underserved areas, General Fund revenue is reduced by \$22,230 in FY 2013-14 and \$64,410 in FY 2014-15 and Municipal Revenue Sharing decreases by \$1,170 in FY 2013-14 and \$3,390 in FY 2014-15.

Any additional costs to the Department of Health and Human Services are expected to be minor and can be absorbed within existing budgeted resources.