

MAINE STATE LEGISLATURE

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Date: 3/19/26

L.D. 1652
(Filing No. H- 876)

TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
132ND LEGISLATURE
SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 1093, L.D. 1652, "An Act to Create a Tax Credit for Providers of Dental Care for MaineCare Recipients"

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

'An Act to Expand the Dental Care Access Credit'

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

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

§5219-CCC. Dental care access credit

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

A. "Eligible dentist" means a person licensed as a dentist under Title 32, chapter 143 who, on or after January 1, 2027:

(1) First begins practicing dentistry in the State by joining an existing dental practice in an underserved area or establishing a new dental practice or purchasing an existing dental practice in an underserved area;

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

(3) Is an enrolled MaineCare provider serving a patient panel consisting of no less than 15% MaineCare members; and

(4) Is certified under subsection 3 to be eligible by the oral health program.

B. "Oral health program" means the program within the Department of Health and Human Services with responsibility for oral health promotion and dental disease prevention activities.

C. "Underserved area" means an area in the State that is a dental health professional shortage area as defined by the federal Department of Health and Human Services, Health Resources and Services Administration.

COMMITTEE AMENDMENT

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2. Credit. An eligible dentist determined to be eligible on or after January 1, 2027 but before January 1, 2033 is allowed a credit for each tax year, not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year, 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.

3. Eligibility limitation; certification. The oral health program shall certify up to 5 eligible dentists in each year from 2027 to 2032. Additional dentists may not be certified after 2032. 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.

4. Annual report. By March 1, 2028 and annually thereafter, the oral health program shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that analyzes the effectiveness of the credit provided by this section in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended. The committee may submit legislation to any regular or special session of the Legislature related to the report.

5. Rules. The Department of Health and Human Services may adopt rules to implement this section. Rules adopted pursuant to this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

6. Repeal. This section is repealed December 31, 2037.'

Amend the bill by relettering or renumbering any nonconsecutive Part letter or section number to read consecutively.

SUMMARY

This amendment replaces the bill and changes the title. The amendment reestablishes the dental care access credit beginning January 1, 2027. The credit allows 5 eligible dentists per year to receive a credit against income tax for 5 years in the amount of \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year. The Department of Health and Human Services must certify that the eligible dentists meet the conditions of eligibility. The amendment requires annual reporting to the joint standing committee of the Legislature having jurisdiction over taxation matters. It repeals the laws governing the dental care access credit on December 31, 2037.

FISCAL NOTE REQUIRED

(See attached)

COMMITTEE AMENDMENT



132nd MAINE LEGISLATURE

LD 1652

LR 1708(02)

An Act to Create a Tax Credit for Providers of Dental Care for MaineCare Recipients

Fiscal Note for Bill as Amended by Committee Amendment "A" (H-871)

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

| | FY 2025-26 | FY 2026-27 | Projections FY 2027-28 | Projections FY 2028-29 |
|-----------------------------|------------|------------|---------------------------|---------------------------|
| Net Cost (Savings) | | | | |
| General Fund | \$0 | \$0 | \$27,550 | \$67,450 |
| Revenue | | | | |
| General Fund | \$0 | \$0 | (\$27,550) | (\$67,450) |
| Other Special Revenue Funds | \$0 | \$0 | (\$1,450) | (\$3,550) |

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$27,550 in fiscal year 2027-28 and \$67,450 in fiscal year 2028-29 from establishing a dental care access income tax credit beginning January 1, 2027. The bill would also result in a revenue decrease to the Local Government Fund of \$1,450 in fiscal year 2027-28 and \$3,550 in fiscal year 2028-29.

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