

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 electronic originals
(may include minor formatting differences from printed original)



Paul R. LePage, Governor

Mary C. Mayhew, Commissioner

Department of Health and Human Services
Commissioner's Office
221 State Street
11 State House Station
Augusta, Maine 04333-0011
Tel: (207) 287-3707
Fax (207) 287-3005; TTY: 1-800-606-0215

March 22, 2011

The Honorable Senator A. David Trahan, Chairs
The Honorable Representative L. Gary Knight, Chairs
Members of the Joint Standing Committee on Taxation
2 State House Station
State House, Room 127
Augusta, ME 04333-0002

Dear Senator Trahan, Representative Knight and Members of the Joint Standing Committee on Taxation:

I am pleased to provide you with the Department's report on the Dental Care Access Credit Program, as authorized and required by 36 MRSA § 5219-DD (PL 2009, Ch. 141), analyzing the effectiveness of the credit in attracting dentists to underserved areas.

DHHS was charged with providing the attached report back to the Joint Committee on Taxation reviewing the effectiveness of the credit in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended.

If you have any questions or would like further information, please contact me or Judith Feinstein, Director of the Oral Health Program in the Maine Center for Disease Control and Prevention.

Sincerely,

Mary C. Mayhew
Commissioner

MCM/klv

cc: Stephen Sears, Acting Director, Maine CDC

Report on the Dental Care Access Credit Program Executive Summary

PL 2009 c.141 authorized the Dental Care Access Credit Program in 2009, under 36 MRSA § 5219-DD (“the Program.”) The Program offers a credit of up to \$15,000 against state income tax liability for up to five years for a limited number of dentists who first began practicing dentistry in the State after January 1, 2009, 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. The Legislature’s intent was to increase access to dental care by increasing the number of dentists providing general dental services in these designated shortage areas. The Program’s intent is to test an incentive for newly-licensed Maine dentists to practice in federally designated dental health professional shortage areas of the State.

Rules for the Dental Care Access Credit Program were adopted effective February 12, 2010, defining the conditions for eligibility for and participation in the Dental Care Access Credit Program. DHHS, through the Maine Center for Disease Control and Prevention’s Oral Health Program, administers the Program. DHHS was authorized to certify up to five dentists for 2009 and an additional five dentists for 2010. No additional dentists may be certified after 2010, and the Program terminates on December 31, 2015.

The Maine Dental and Primary Care Associations, in collaboration with the State Board of Examiners and with assistance from the Oral Health Program, promoted the Program. Twelve individuals applied to the Program. At the end of 2010, there were six dentists (out of a potential ten) certified as eligible.

As a pilot, six of the 10 available positions were filled; had one participant not decided to pursue additional training, there would be seven dentists in the Program. This report reviews the Program and offers the following recommendations (see also page 6):

1. Based on experience to date the OHP and DHHS recommend to the Joint Committee on Taxation that the Dental Care Access Program be retained.
2. Any other changes in the implementation of the Program would likely be better managed through rulemaking. DHHS does not have an opinion on whether LD 164 presents an Emergency; however, if further rulemaking is needed, the Emergency clause allows more time for accomplishing those rule changes and for the purpose of program promotion. DHHS would work with interested parties to determine if any issues can be identified in Program processes that require changes in its rules, or whether these can be addressed sufficiently in material developed to promote the Program.
3. Based on experience to date, looking at the applicants who were not certified for the Program and why, DHHS recommends that materials or announcements promoting the Program should emphasize the eligibility criteria as much as possible.
4. Noting that the size of the applicant pool cannot be predicted (i.e., from one year to the next, the number of newly-licensed dentists who choose to practice in qualifying settings will vary), limiting to five the number of dentists who may be certified for the Program in any one year seems reasonable. Ideally, more new dentists would choose to open new practices in underserved areas; the reality is that factors such as educational indebtedness, the costs of a new practice and the interest of new dentists in working in a setting with or near peers might make them less likely to do so, and they would choose to join existing practices instead.

Any estimate of the number of dentists who might participate in this program, or the amounts they would claim via the credit, is largely speculative. If there are 3 new dentists certified each year, and all continue to participate for the maximum of years allowed, the maximum number involved could be 16 in 2014. If there are 4 each year, there could be 20 in 2014 and 2015. The number would then decrease until 2019 when all participants would complete their eligibility.

Report on the Dental Care Access Credit Program

1. Background/Legislative History

PL 2009 c.141 authorized the Dental Care Access Credit Program in 2009, under 36 MRSA § 5219-DD. (See Attachment 1.) The Program offers a credit of up to \$15,000 against state income tax liability for up to five years for a limited number of dentists who first began practicing dentistry in the State after January 1, 2009, 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. First passed as PL 2007 c. 690 (second session), it was returned to the Legislature the next year to correct a conflict created by two public laws having the same chapter number, correct a definition, and to give the Department of Health and Human Services (DHHS) the authority to adopt rules to implement the program according to the Legislature's intent. DHHS was charged with providing a report back to the Joint Committee on Taxation reviewing the effectiveness of the credit in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended (see p. 6 of this report.)

The intent of the Dental Care Access Credit Program is to provide and test an incentive for dentists newly licensed in Maine to practice in federally designated dental health professional shortage areas (HPSA) of the State, with a priority on general practice dentistry and or pediatric dental services. The Legislature's intent was to have an impact on increasing access to dental care by increasing the number of dentists providing general dental services in these designated dental health professional shortage areas.

2. Rules and Program Procedures

Emergency and final rules for the Dental Care Access Credit Program were adopted effective February 12, 2010 (see Attachment 2, 10-144 Chapter 297). The rules define the terms and conditions for eligibility for and participation in the Dental Care Access Credit Program and address the requirements and conditions under which eligible dentists may qualify for the dental care access credit. DHHS, through the Maine Center for Disease Control and Prevention's Oral Health Program (OHP), administers the Program.

DHHS was authorized to certify up to five dentists for 2009 and an additional five dentists for 2010. The credit may be claimed for the first year the eligible dentist meets the conditions for at least 6 months and each of the 4 subsequent years as long as he or she retains eligibility. Pursuant to 36 MRSA § 5219-DD, only dentists initially certified for 2009 and 2010 may claim this credit, and no additional dentists may be certified after 2010. Applications were accepted for calendar year 2009 until March 10, 2010, and until December 1, 2010 for calendar year 2010. The Program terminates on December 31, 2015.

The Oral Health Program monitors certified dentists to ensure that they continue to be eligible for the dental care access credit and will decertify any dentist who ceases to meet the conditions of eligibility. The OHP notifies the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit beginning with the tax year during which the dentist is decertified.

3. Application Process

The application consists of a form, available from the Maine CDC's Oral Health Program by request and also posted on the OHP's webpage, which must be completed and returned according to the instructions on the form. (See Attachment 3 for the application form.) The webpage also directs the potential applicant to the Program's rules. Applications were usually acknowledged within a few days of their receipt and the applicants advised that because of the program's priorities and application deadline, they would not be informed of their status until after the application process closed for the year in which they were applying. OHP staff verified relevant information (initial licensure date, employment date and status, location of the practice) and determined eligibility. Individuals who were certified as eligible were sent a letter by certified mail (and by an email sent to advise them of their status) and the appropriate tax credit form. The form was developed by Maine Revenue Services specifically for the Dental Care Access Program (see Attachment 4 for the form.)

4. Program Promotion

The Maine Dental Association (MDA) took a primary role in the promotion of the Program. In early 2010, the MDA obtained a list of recently licensed dentists from the State Board of Dental Examiners ("Board,") and sent a notice about the Program to all dentists with license dates on or after January 1, 2009 who by their current addresses (at the time) appeared to be potentially eligible. The MDA also provided the Board with information packets about the Program, which the Board offered to applicants for Maine licensure at the time of their interviews. The packet consisted of a fact sheet about the Program and a map of dental health professional shortage areas. The packet was later amended by the Oral Health Program to include a list of the communities within those shortage areas to further clarify eligible locations. The MDA also promoted the Program via its regular communications channels. The Maine Primary Care Association, which represents federally qualified community health centers (FQHCs) and other community health centers, also promoted the Dental Care Access Program to its member organizations, a number of which administer dental clinics (13 FQHC sites, 2 organizations with 6 clinics, and 2 Indian Health Service clinics). The Oral Health Program also sent an email announcement about the Program to other organizations that might hire or recruit dentists.

5. Applicants and Results

Twelve individuals applied to the Program. Three were certified for 2009, and 4 for 2010. The other applicants were not eligible, either because their licensure dates predated the program's requirement of initial licensure on or after Jan 1, 2009 or because the practice with which they were associated was not in a federally designated dental HPSA. One of the 3 certified in the first year (2009) left to go back to school to become a specialist; although he worked for a qualifying clinic for part of the second year, he was not certified for 2010. After reviewing the rules and this individual's situation with the appropriate party at Maine Revenue Services, it was agreed that the rules as written do not allow for a partial year credit. Another dentist would have qualified for calendar year 2010 but left the practice before the end of the year and before the certification process was finalized. An earlier certification and the ability to grant a partial year credit would have given this individual approximately six months of the credit.

At the end of 2010, there were 6 dentists (out of a potential 10) certified as eligible for the Dental Care Access Credit under 36 MRSA § 5219-DD. Five of them are employed by federally

qualified health centers, private non-profit organizations that provide dental services to all individuals, including MaineCare members, and offer sliding fee scales to those without insurance. The sixth dentist works in a private practice in a community within a federally designated dental health professional shortage area.

Practice locations as of December 31, 2010

Portland (FQHC)
Eastport (FQHC)
Bangor (2) (FQHC)
Lincoln (FQHC)
Waterville (private practice)

The dentist currently practicing in Portland spent the previous year working at a clinic in a different part of the state. Program rules allow a participating dentist to change locations, as long as the locations continue to qualify.

Applicants who were not certified for the Program fell into 2 categories:

- They were not practicing in federally designated dental health professional shortage areas. The use of the map alone to delineate these areas was problematic. Some areas are not designated but facilities within them are, primarily federally qualified health centers; so for example, applicants working in private practices in Bangor and surrounding communities do not meet Program requirements, but dentists working for Penobscot Community Health Care do.
- They did not meet other program requirements, such as having a qualifying initial date of licensure in Maine, or working a minimum of 30 hours per week in a qualifying site. These requirements were stated in the Program rules, to which potential applicants were directed; some are reiterated on the application form, and they were also stated on the materials provided to the Board of Dental Examiners for distribution.

Maine Revenue Services (MRS) cannot identify the aggregate amount of tax credit claimed to date. The Dental Care Access Credit is one of several miscellaneous credits that individuals may claim; in order to determine the impact on tax revenues, the individual dentists' tax filings would have to be examined. At the time this report was prepared, MRS does not have all the 2010 returns; no information about the credit in 2009 can be disclosed, following strict disclosure restrictions on what is reported on individual tax returns, and there were too few people who claimed the credit in 2009 to provide aggregate information. Information collected through a voluntary and anonymous survey (see below) of participating dentists, answered by 5 of the 6, indicated that for 2010, 1 expected to claim a credit of less than \$3000, 1 a credit of between \$3001 and \$5000, 1 a credit between \$5001 and \$7500, 1 a credit of between \$7501 and \$10,000, and 1 expected to claim a credit of between \$10,000 and \$15,000.

Shortly after the program closed for 2010, an application was received by the OHP. When contacted, this individual stated that she/he had filed the application to demonstrate interest in the Program. Another dentist contacted the OHP by email early in 2011 to find out if the Program would be continued and the status of proposed legislation (LD 164 in the 125th

Legislature). In that correspondence, she/he said: “I’m very hopeful that it will get passed since I’ve accepted the position in ----- Maine. I’m very excited about the opportunity. I know there’s no guarantees, but it’d be great to take a larger chunk out of these student loans. \$220,000 is not something that’s going to go away quickly! If there’s anything I can do to further advocate the program please let me know.” The position is in a rural community.

6. Program Survey:

In February 2010, Program participants were asked to complete an anonymous survey (using “Survey Monkey;”) they had been advised in their 2010 certification notice letters that they would be asked to answer some questions to help evaluate the Program’s impact. Five of the six responded. Because their answers do address the impact of the Program, the questions and the responses are summarized here:

- All 5 respondents said they would be practicing in Maine without the tax credit program. One commented that she/he had joined relative’s dental practice. One said: “I would be here, but perhaps not in an underserved area.”
- Four of the 5 said that the tax credit is an incentive for them to stay in Maine. The fifth one said it was not, but “is really helpful.” One commented: “this is most definitely an incentive for me to stay in Maine treating the underserved.”
- When asked “Five years from now, do you expect to be living and practicing in Maine?” 2 said yes, 1 said no, and 2 said they didn’t know or weren’t sure. One commented: “Anything is possible, but while I am eligible for this credit I have every intention of taking full opportunity of it.”
- Many newly-licensed dentists finish their education and training with significant debt. Four of the 5 respondents are receiving loan repayment through the National Health Service Corps. The fifth does not plan or expect to receive any loan repayment, through the NHSC or other source.
[NOTE: Primary care medical, dental and behavioral and mental health clinicians working full-time at an approved National Health Service Corps site can receive \$60,000 toward repayment of their health professions student loans for 2 years of service and can apply for additional support for extended service – as much as \$170,000 for 5 years. For more information, see <http://nhsc.bhpr.hrsa.gov/>]
- Three of the 5 respondents said they would recommend continuing the tax credit program by making it available to more dentists or for longer, even if that were to reduce their own potential benefit. The other 2 did not answer. Comments for this question were:
 - “I think it’s important to provide [the] tax credit, however, I also think it’s important to continue to be specific on the location on where people practice.”
 - “Not sure if necessary once dental school opens as this event may lead to more dentists staying in Maine.”
 - “Because those treating the underserved make less income in general, a program like this creates an incentive that helps to address the issue of lack of dentists who treat the underserved.”
 - “It would attract more private dentists if the credit was good forever.”

- When asked about the approximate amount they expected to claim for the credit for 2010, 1 expected to claim a credit of less than \$3000, 1 between \$3001 and \$5000, 1 a credit between \$5001 and \$7500, 1 a credit between \$7501 and \$10,000, and 1 expected to claim a credit of between \$10,000 and \$15,000.
- It appears that both dentists who were eligible to file for the credit for 2009 did so.
- When asked “If you are working in a dental clinic or someone else’s practice: looking ahead, do you think that you would stay in the general area you’re in now and open your own practice,” one of the 5 respondents said yes; 3 indicated that they would continue working in the setting they are in now; and 1 didn’t know yet.
- Four of the 5 respondents described their current setting as rural and the other as urban.
- One of the 5 respondents reported growing up in Maine. Three of the others indicated they did not have a connection, such as having attended college in Maine or having a spouse or partner with a connection to Maine. One said “Summered in Maine my whole life.” One commented: “I am from away, but plan to stay for the immediate future.”
- When asked to comment on the application process or to add any other comments about the Dental Care Access Credit Program, one respondent said: “I think this is one of the most beneficial and common sense things the state can do to address the lack of dentists treating the underserved. I believe that the notion of there being a lack of dentists in this state is not accurate. I believe that it is more an issue of there not being enough dentists who take MaineCare due to the low reimbursement rates offered. By allowing for a tax credit to those treating these patients, some of the gaps are filled and it becomes more feasible to treat those who need care and are not able to have access to it otherwise.”

6. Discussion and Recommendations

As noted above, the Dental Care Access Credit Program was intended to provide and test an incentive for dentists newly licensed in Maine to practice in federally designated dental health professional shortage areas of the State. A delay in program implementation could have had an adverse effect on the number of applicants, but likely did not, because of the outreach conducted by the Maine Dental Association and Maine Primary Care Association. As a pilot program, it filled 6 of the 10 available positions; had one participant not decided to pursue additional training, there would be 7 dentists in the program. The other 2 who were certified for the first year (2009) continued in the second year (2010).

DHHS offers the following recommendations:

1. Based on experience to date, with consideration of the responses by the participating dentists, the OHP and DHHS recommend to the Joint Committee on Taxation that the Dental Care Access Program should be retained.
2. Any other changes in the implementation of the Program would likely be better managed through rulemaking. DHHS does not have an opinion on whether LD 164 presents an Emergency; however, if further rulemaking is needed, the Emergency clause allows more time to accomplish those rule changes. More time would be useful for the purpose of Program promotion. The Department would work with any interested parties to determine if any issues can be identified in Program that require changes in the Program rules, or whether these can be addressed sufficiently in material developed to promote the

Program. The one question that did arise is that of partial credit beyond the first year of participation (which is allowed in the rules,) and the current rules may not provide sufficient guidance. The Department would welcome the Committee's opinion on this issue.

3. Based on experience to date, looking at the applicants who were not certified for the Program and why, DHHS recommends that materials or announcements promoting the Program should emphasize the eligibility criteria as much as possible. Some applicants appear to have completed the application form without consulting the rules or reading the form carefully.
4. Noting that the size of the applicant pool cannot be predicted (i.e., from one year to the next, the number of newly-licensed dentists who choose to practice in qualifying settings will vary), limiting to 5 the number of dentists who may be certified for the Program in any one year seems reasonable. Ideally, more new dentists would choose to open new practices in underserved areas; the reality is that factors such as educational indebtedness, the costs of a new practice and the interest of new dentists in working in a setting with or near peers might make them less likely to do so, and they would choose to join existing practices instead.

Any estimate of the number of dentists who might participate in this program, or the amounts they would claim via the credit, is largely speculative. If there are 3 new dentists certified each year, and all continue to participate, the maximum number involved could be 16 in 2014. If there are 4 each year, there could be 20 in 2014 and 2015. The number would then decrease until 2019 when all participants would complete their eligibility.

ATTACHMENT 1

MRSA TITLE 36, §5219-DD. Dental care access credit

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT REPEALED 12/31/15 by T. 36, §5219-DD, sub-§6)

(WHOLE SECTION TEXT EFFECTIVE UNTIL 12/31/15)

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 16, subchapter 3 who, after January 1, 2009:

(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; and

(3) Is certified under subsection 3 to be eligible by the oral health program. [2009, c. 141, §2 (NEW).]

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. [2009, c. 141, §2 (NEW).]

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. [2009, c. 141, §2 (NEW).]
[2009, c. 141, §2 (NEW).]

2. Credit. An eligible dentist is allowed a credit, not to exceed \$15,000, 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.

[2009, c. 141, §2 (NEW).]

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. Additional dentists may not be certified after 2010. 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. [2009, c. 141, §2 (NEW).]

4. Review. By March 1, 2011, 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 the First Regular Session of the 125th Legislature related to the report. [2009, c. 141, §2 (NEW).]

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

[2009, c. 141, §2 (NEW).]

6. Repeal. This section is repealed December 31, 2015.

[2009, c. 141, §2 (NEW).]

SECTION HISTORY

2009, c. 141, §2 (NEW).

ATTACHMENT 2 (Rules)

10-144 DEPARTMENT OF HUMAN SERVICES

MAINE CENTER FOR DISEASE CONTROL & PREVENTION

Chapter 297: DENTAL CARE ACCESS CREDIT PROGRAM

SUMMARY: These rules define the terms and conditions for the participation in the Dental Care Access Credit Program as authorized by 36 MRSA § 5219-DD.

PURPOSE: These rules address the requirements and conditions under which eligible dentists qualify for the dental care access credit in accordance with 36 MRSA § 5219-DD. The credit program is repealed December 31, 2015.

These rules are effective on February 12, 2010, the effective date of the Emergency rule for this Program.

I. DEFINITIONS

- A. Unless otherwise indicated, the following terms shall have the following meanings specific to the Dental Care Access Credit Program as authorized by 36 MRSA § 5219-DD.
- B. Defined Terms

Clinical oral health services: includes the full range of dental services, including preventive, pediatric, restorative, surgical, orthodontic, endodontic, and prosthodontic services.

Credit certificate: the section of the application form indicating that the individual is eligible for the Dental Care Access Credit.

Dental Care Access Credit: the Maine income tax credit under 36 MRSA § 5219-DD that may be applied to an eligible dentist's individual state income tax liability.

Dental practice: includes privately-owned dental practices and public or private non-profit dental clinics or dental centers, whether free-standing or operated by another organization or agency.

Department: the Maine Department of Health and Human Services.

Dentist: a person licensed as a dentist under Title 32, chapter 16, subchapter 3 to practice dentistry in the State of Maine. Notwithstanding the definition of

“person” in 36 MRSA § 111(3), for purposes of eligibility for the Dental Care Access Credit Program, a “person” is defined as an individual.

Eligible dentist: means an individual licensed as a dentist under Title 32, chapter 16, subchapter 3 who, after January 1, 2009:

- (1) First began practicing dentistry in the State by joining an existing dental practice in an underserved area, established a new dental practice or purchased an existing dental practice in an underserved area;
- (2) Agrees to practice full time for at least 5 years in an underserved area; and
- (3) Is certified to be eligible by the oral health program.

Full-time: a dentist who practices at least 30 hours per week in a designated underserved area providing clinical dental services.

Oral Health Program: the program within the Maine Center for Disease Control and Prevention in the Department of Health and Human Services with responsibility for oral health promotion and dental disease prevention activities.

Underserved area: 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. A list of current federally designated dental health professional shortage areas is maintained by the Office of Rural Health and Primary Care within the Maine Center for Disease Control and Prevention.

Worksheet: the Dental Care Access Credit Worksheet developed by Maine Revenue Services and provided to eligible dentists at the time of certification by the Oral Health Program.

II. THE DENTAL CARE ACCESS CREDIT PROGRAM

A. Dental Care Access Credit Program

The Department of Health and Human Services, through the Maine Center for Disease Control and Prevention’s Oral Health Program, will administer the Dental Care Access Credit Program (“the Program”). The Department is authorized to certify up to 5 eligible dentists for 2009 and an additional 5 eligible dentists for 2010 for purposes of claiming the dental care access credit under 36 MRSA § 5219-DD. The credit may be claimed for the first year that the eligible dentist meets the conditions for at least 6 months and each of the four subsequent years as long as the certified dentist retains eligibility. Certified dentists that file the Maine individual income tax return on a fiscal year basis may claim the credit beginning with the tax year that begins during the calendar year the eligible dentist meets the conditions for at least 6 months and may claim the credit for each of the four subsequent tax years, as long as the certified dentist retains

eligibility. Only dentists initially certified for 2009 and 2010 may claim this credit. The Program terminates on December 31, 2015.

The intent of the Program is to provide and test an incentive for dentists who are newly licensed in Maine to practice in designated dental health professional shortage areas of the State, with a priority on general practice dentistry and or pediatric dental services. The Legislature's intent is to have an impact on increasing access to dental care by increasing the number of dentists providing general dental services in such designated dental health professional shortage areas.

As long as the dentist continues to practice in a federally designated dental health professional shortage area, and to meet other conditions for eligibility, the dentist remains eligible. In other words, the dentist may change practice locations. If the federally designated dental health professional shortage area in which a certified dentist is practicing under the terms of this Program were to lose that designation, the dentist, having gone there intending to remain for the specified time, will remain eligible as long as he or she provides continuous service.

Additional dentists may not be certified after 2010. The Oral Health Program shall monitor certified dentists to ensure that they continue to be eligible for the dental care access credit and shall decertify any dentist who ceases to meet the conditions of eligibility. The Oral Health Program shall notify the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit beginning with the tax year during which the dentist is decertified.

B. Applications

The Department will accept applications for certification for the Dental Access Credit Program at any time during the specified calendar years during which the program is open, with deadlines as noted below. Completion of an application is required for certification.

The application consists of a form, available from the Oral Health Program by request and also posted on the Oral Health Program's webpage (<http://www.maine.gov/dhhs/bohdcfh/odh/index.shtml>), which must be completed and returned according to the instructions on the form.

Applications will be evaluated individually and accepted on a first-come, first-served basis according to the date and time they are received via fax transmission, except as noted below in Section D, Program Priorities. It is recommended that the applicant print a fax transmission receipt for his/her own records. The completed original application should be sent within 1 week to the address indicated on the application form. Applicants may utilize the mail delivery service of their choosing, and may use certified mail, return receipt, or a similar mechanism when sending the paper copy.

Application deadlines: applications will be accepted for calendar year 2009 until March 10, 2010, and until December 1, 2010 for calendar year 2010.

Once five general practice and/or pediatric dentists have been certified for either of the specified calendar years during which the program is open, applications will no longer be accepted. If fewer than five general practice and/or pediatric dentists are accepted and certified, other dentists' applications will be considered according to the date and time they were received, until the deadlines noted. If fewer than five individuals are accepted and certified for 2009, however, any remaining positions will roll over and become available for 2010.

C. Certification

Certification will be provided to eligible dentists accepted into the Program no later than 12 business days following the deadlines for the applications.

Applicants accepted into the program will receive notification electronically as well as by certified mail. Any applicants not accepted will be informed by certified mail.

The certification will be monitored and renewed annually according to instructions included on the application form. A "credit certificate" will be provided to the eligible dentists accepted into the Program. Certification will be indicated on the application form itself in a section designated for this purpose. When claiming the credit, a copy of this certificate must be attached to the Maine individual income tax Form 1040ME along with the Dental Care Access Credit Worksheet for the appropriate tax year.

D. Program Priorities

Applications from individuals indicating that they will engage in the general practice of dentistry and those who have specialty training in pediatric dentistry will be processed before applications from individuals indicating other dental specialties (that is, surgical, orthodontic, endodontic, and prosthodontic dentistry services). General practice dentistry is understood to include preventive and a full range of general restorative dental services.

F. Decertification

The Oral Health Program shall monitor certified dentists to ensure continued eligibility for the credit and shall decertify any dentist who ceases to meet the conditions of eligibility. The Oral Health Program shall notify any dentist who is decertified and will also notify the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit beginning with the tax year during which the dentist is decertified.

III. WAIVER OF RULE

Except to the extent that a requirement is mandated by legislative authority, the Department may waive any requirement of this Rule, in cases where the deviation from the rule is insubstantial and is not contrary to the purposes of the Program.

STATUTORY AUTHORITY: 36 MRSA § 5219-DD, 42 MRSA Sec. 42 §8

EFFECTIVE DATE: February 12, 2010

ATTACHMENT 3

DENTAL CARE ACCESS CREDIT PROGRAM

Instructions: FAX the completed and signed form to the Maine Oral Health Program at (207) 287-7213. Send the form with an original signature in blue or black ink to: Director, Oral Health Program, ME CDC, 11 State House Station, 286 Water Street, 5th floor, Augusta, ME 04333-0011. Please type or print legibly.

Section I. Name: _____
(Your legal name as used for dental licensure, federal and state tax purposes)

Mailing address: _____

(City/town, State) (Zip)

Telephone: () _____

E-mail address: _____

Section II. Date initially licensed to practice dentistry in Maine by the Maine Board of Dental Examiners:
_____, 20____ License Number: _____

NOTE: Date of licensure must be January 1, 2009 or later in order to be eligible for this Program.

Section III. I attest that after January 1, 2009, I (check one):

- ___ **Joined** an existing dental practice in a dental health professional shortage area on _____.
- ___ **Purchased** an existing dental practice in a dental health professional shortage area on _____.
- ___ **Established** a new dental practice in a dental health professional shortage area on _____.

Name of practice: _____

Practice Address: _____
(Street address, City/town/ME, zip)

Section IV. By signing this form, I also attest that:

- ___ I agree that I will practice in a designated dental health professional shortage area for five years; and
- ___ I understand that the Dental Care Access Credit Program is available to me only for those years for which I am certified as eligible.

(Signature) (Your legal name as above) (Date)

TO RENEW: Complete all sections above and the following and return to the Oral Health Program:

By signing below, I attest that I:

- ___ am licensed to practice dentistry in Maine
- ___ have continued to practice dentistry in a designated dental health professional shortage area, located at:

(Street address, City/town/ME, zip)

(Signature) (Your legal name as above) (Date)

Notice to Applicant: If certified, you will be required to report to the Oral Health Program on a quarterly basis to affirm that you continue to practice in a designated dental health professional shortage area.

ATTACHMENT 4



**DENTAL CARE ACCESS TAX CREDIT
WORKSHEET FOR TAX YEAR 2009
36 MRSA § 5219-DD**

TAXPAYER NAME: _____ SSN: _____

Line 1. Tax Liability. (Form 1040ME, Schedule A, line 20.).....	1.	_____
Line 2. Credit limitation.....	2.	\$15,000
Line 3. Credit amount. Enter the smaller of line 1 or line 2. Enter this on Form 1040ME, Schedule A, line 18.....	3.	_____

CARRYBACK OR CARRYFORWARD OF UNUSED CREDIT IS NOT ALLOWED

ATTACH A COPY OF THIS WORKSHEET TO YOUR FORM 1040ME

**ALSO ATTACH TO FORM 1040ME A COPY OF THE CREDIT CERTIFICATE
ISSUED BY THE DEPARTMENT OF HEALTH & HUMAN SERVICES, ORAL
HEALTH PROGRAM**

Instructions

Individuals certified as eligible dentists by the Department of Health and Human Services, Oral Health Program, may qualify for the Dental Care Access Credit. Generally, to be eligible for certification, a dentist must agree to practice at least 5 years in an underserved area of the state (an area having a dental health professional shortage as determined by the federal Department of Health and Human Services, Health Resources and Services Administration). The individual is first eligible for the credit the year during which they meet the conditions of eligibility for at least 6 months. The nonrefundable credit is equal to the tax liability of the taxpayer up to \$15,000. Subject to continued eligibility under the terms of certification, the taxpayer may claim the credit for a total of 5 years. Unused credits may not be carried back or forward to other tax years. The credit is repealed December 31, 2015.