

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

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

‘**Sec. 1. 36 MRSA §5219-BB** is enacted to read:

**§ 5219-BB. 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 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.

B. "Oral health program" means the program established pursuant to Title 22, section 2127.

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.

**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.

**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.

**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.

**5. Repeal.** This section is repealed December 31, 2015.'

## SUMMARY

This amendment creates an income tax credit of up to \$15,000 beginning in 2009 for up to 5 new dentists in 2009 and 5 additional dentists in 2010 who agree to practice in underserved areas of the State for at least 5 years and requires the Department of Health and Human Services' oral health program to certify eligibility and to report on the effectiveness of the tax incentive in 2011.