



# 125th MAINE LEGISLATURE

LD 164

LR 926(02)

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

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
<b>Net Cost (Savings)</b>				
General Fund	\$26,125	\$50,825	\$79,325	\$107,825
<b>Revenue</b>				
General Fund	(\$26,125)	(\$50,825)	(\$79,325)	(\$107,825)
Other Special Revenue Funds	(\$1,375)	(\$2,675)	(\$4,175)	(\$5,675)

#### Fiscal Detail and Notes

Extending the dental care access income tax credit by permitting the certification of an additional 6 dentists at a reduced credit maximum of \$12,000 on an annual basis through 2020 will result in losses to the General Fund and reduce revenue sharing.