



125th MAINE LEGISLATURE

LD 164

LR 926(07)

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

Fiscal Note for Bill as Engrossed with:

C "A" (H-35)

S "A" (S-341) to C "A" (H-35)

Committee: Taxation

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$0	\$22,325	\$50,825	\$79,325
Revenue				
General Fund	\$0	(\$22,325)	(\$50,825)	(\$79,325)
Other Special Revenue Funds	\$0	(\$1,175)	(\$2,675)	(\$4,175)

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 beginning in 2012 through 2020 will result in losses to the General Fund and reduce revenue sharing beginning in fiscal year 2012-13.