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Date: (Filing No. H- )

**TAXATION**

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

COMMITTEE AMENDMENT “ ” 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**

