



132nd MAINE LEGISLATURE

LD 1652

LR 1708(03)

An Act to Expand the Dental Care Access Credit

Fiscal Note for Bill as Engrossed with:

C "A" (H-871)

Committee: Taxation

Fiscal Note

	FY 2025-26	FY 2026-27	Projections FY 2027-28	Projections FY 2028-29
Net Cost (Savings)				
General Fund	\$0	\$0	\$27,550	\$67,450
Revenue				
General Fund	\$0	\$0	(\$27,550)	(\$67,450)
Other Special Revenue Funds	\$0	\$0	(\$1,450)	(\$3,550)

Fiscal Detail and Notes

This bill would result in a revenue decrease to the General Fund of \$27,550 in fiscal year 2027-28 and \$67,450 in fiscal year 2028-29 from establishing a dental care access income tax credit beginning January 1, 2027. The bill would also result in a revenue decrease to the Local Government Fund of \$1,450 in fiscal year 2027-28 and \$3,550 in fiscal year 2028-29.

Any additional costs to the Department of Health and Human Services to adopt the changes in this bill are expected to be minor and can be absorbed within existing budgeted resources.