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Date: (Filing No. S- )

**APPROPRIATIONS AND FINANCIAL AFFAIRS**

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**STATE OF MAINE  
SENATE  
126TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 172, L.D. 440, Bill, “An Act To Support Community Health Centers through Tax Credits for Dentists and Primary Care Professionals Practicing in Underserved Areas”

Amend the bill by striking out the title and substituting the following:

**'An Act To Create a Tax Credit for Primary Care Professionals Practicing in Underserved Areas'**

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

**'Sec. 1. 36 MRSA §5219-KK** is enacted to read:

**§5219-KK. Primary care access credit**

**1. Definitions.** As used in this section, unless the context otherwise indicates, the following terms have the following meanings.

A. "Eligible primary care professional" means a person licensed under Title 32, chapter 31, subchapter 3 or subchapter 4; Title 32, chapter 36, subchapter 4; or Title 32, chapter 48, subchapter 2 and who, on or after January 1, 2013:

- (1) First begins practicing primary care medicine in the State by joining an existing health care practice in an underserved area or establishing a new health care practice or purchasing an existing health care practice in an underserved area;
- (2) Agrees to practice full time for at least 5 years in an underserved area;
- (3) Is certified under subsection 3 to be eligible by the Department of Health and Human Services; and
- (4) Has an unpaid student loan owed to an institution for course work directly related to that person's training in primary care medicine.

**COMMITTEE AMENDMENT**



1 directly related to that person's training in primary care medicine. It adds an area with a  
2 medically underserved population to the definition of "underserved area." It creates a  
3 graduated schedule for claiming the credit allowing an eligible primary care professional  
4 to claim an amount equal to the annual payments made on the professional's student loan  
5 not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year,  
6 \$15,000 in the 4th year and \$18,000 in the 5th year.

7 This amendment also provides that the primary care access credit is available for tax  
8 years beginning on or after January 1, 2014 but before January 1, 2019. It requires the  
9 Department of Health and Human Services and the Department of Administrative and  
10 Financial Services, Maine Revenue Services to submit an annual report to the joint  
11 standing committee of the Legislature having jurisdiction over taxation matters beginning  
12 on January 1, 2016 indicating the number of eligible primary care professionals certified  
13 and decertified each year by the Department of Health and Human Services and the total  
14 annual loss of revenue attributable to the primary care access credit. This amendment also  
15 adds a \$23,000 transfer from the Medical Use of Marijuana Fund, Other Special Revenue  
16 Funds account in the Department of Health and Human Services to the unappropriated  
17 surplus of the General Fund no later than June 30, 2015.

18 **FISCAL NOTE REQUIRED**

19 **(See attached)**