STATE OF MAINE

_____

IN THE YEAR OF OUR LORD

TWO THOUSAND AND ELEVEN

_____

H.P. 141 - L.D. 164

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

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5219-DD, sub-§2, as enacted by PL 2009, c. 141, §2, is amended to read:

2. Credit. An eligible dentist determined to be eligible before January 1, 2012 is allowed a credit for each taxable year, not to exceed $15,000, against the taxes due under this Part. For dentists determined to be eligible on or after January 1, 2012, an eligible dentist is allowed a credit for each taxable year, not to exceed $12,000, against the taxes due under this Part. The credit may be claimed in the first year that the eligible dentist meets the conditions of eligibility for at least 6 months and each of the 4 subsequent years. The credit is not refundable.

Sec. 2. 36 MRSA §5219-DD, sub-§3, as enacted by PL 2009, c. 141, §2, is amended to read:

3. Eligibility limitation; certification. The oral health program shall certify up to 5 eligible dentists in each year in 2009 and, 2010 and 2011 and up to 5 6 additional eligible dentists in 2010 each year from 2012 through 2015. Additional dentists may not be certified after 2010 2015. The oral health program shall monitor certified dentists to ensure that they continue to be eligible for the credit under this section and shall decertify any dentist who ceases to meet the conditions of eligibility. The oral health program shall notify the bureau whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit under this section beginning with the tax year during which the dentist is decertified.

Sec. 3. 36 MRSA §5219-DD, sub-§6, as enacted by PL 2009, c. 141, §2, is amended to read:

6. Repeal. This section is repealed December 31, 2015 2020.

————————

In House of Representatives, …………………………………… 2011

Read twice and passed to be enacted.

…………………………………………………………… Speaker

————————

In Senate, ………………………………………………… 2011

Read twice and passed to be enacted.

…………………………………………………… President

————————

Approved ………………………………………………… 2011

…………………………………………………… Governor