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TAXATION

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**STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 141, L.D. 164, Bill, “An Act To Extend the Dental Care Access Credit for Dentists Who Practice in Underserved Areas of the State”

Amend the bill by striking out all of section 1 (page 1, lines 12 to 21 in L.D.) and inserting the following:

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, 2011 is allowed a credit, not to exceed \$15,000, against the taxes due under this Part. An eligible dentist determined to be eligible after December 31, 2010 is allowed a credit, 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 up to ~~5~~ 6 additional eligible dentists in ~~2010~~ each year from 2011 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 This section is repealed December 31, ~~2015~~ 2020.'

COMMITTEE AMENDMENT

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SUMMARY

This amendment lowers the credit from \$15,000 to \$12,000 for dentists determined to be eligible after December 31, 2010 and allows 6 rather than 5 dentists to be certified for eligibility for the credit each year. It extends the sunset date for the program until December 31, 2020. It allows a dentist who is currently certified for a credit at a certain level to maintain that level of credit.