1	L.D. 440
2	Date: (Filing No. S-)
3	TAXATION
4	Reproduced and distributed under the direction of the Secretary of the Senate.
5	STATE OF MAINE
6	SENATE
7	126TH LEGISLATURE
8	FIRST REGULAR SESSION
9 10 11	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"
12	Amend the bill by striking out the title and substituting the following:
13 14	'An Act To Create a Tax Credit for Primary Care Professionals Practicing in Underserved Areas'
15 16	Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:
17	'Sec. 1. 36 MRSA §5219-II is enacted to read:
18	§5219-II. Primary care access credit
19 20	1. Definitions. As used in this section, unless the context otherwise indicates, the following terms have the following meanings.
21 22 23	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:
24 25 26 27	(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;
28	(2) Agrees to practice full time for at least 5 years in an underserved area;
29 30	(3) Is certified under subsection 3 to be eligible by the Department of Health and Human Services; and
31	(4) Has an unpaid student loan owed to an institution for course work directly

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1	B. "Underserved area" means an area in the State that is a health professional
2	shortage area or medically underserved area or that contains a medically underserved
3	population as defined by the federal Department of Health and Human Services,
4	Health Resources and Services Administration.
5	2. Credit. An eligible primary care professional is allowed a credit against the taxes
6	due under this Part as follows.
7	A. The credit may be claimed in the first year that the eligible primary care
8	professional meets the conditions of eligibility for at least 6 months and each of the 4
9	subsequent years or until the student loan of the eligible primary care professional is
10	paid in full, whichever comes first.
11	B. The credit may be claimed in an amount equal to the annual payments made on
12	the student loan not to exceed \$6,000 in the first year, \$9,000 in the 2nd year,
13	\$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year.
14	C. The credit may not reduce the tax due under this Part to less than zero.
15	3. Eligibility limitation; certification. The Department of Health and Human
16	Services shall certify up to 5 eligible primary care professionals each year. The
17	Department of Health and Human Services shall monitor certified primary care
18	professionals to ensure that they continue to be eligible for the credit under this section
19	and shall decertify any primary care professional who ceases to meet the conditions of
20	eligibility. The Department of Health and Human Services shall notify the bureau
21	whenever a primary care professional is certified or decertified. A decertified primary
22	care professional ceases to be eligible for the credit under this section beginning with the
23	tax year during which the primary care professional is decertified.
24	4. Rules. The Department of Health and Human Services may adopt rules to
25	implement this section. Rules adopted pursuant to this subsection are routine technical
26	rules as defined in Title 5, chapter 375, subchapter 2-A.'
27	SUMMARY
28	This amendment eliminates the provision in the bill that extends the existing dental
29	care access tax credit. It clarifies that in order to be eligible for the primary care access
30	tax credit, the person's unpaid student loan must be owed to an institution for course work
31	directly related to that person's training in primary care medicine. It adds an area with a
32	medically underserved population to the definition of "underserved area." It creates a
33	graduated schedule for claiming the credit allowing an eligible primary care professional
34	to claim an amount equal to the annual payments made on the professional's student loan
35	not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year,
36	\$15,000 in the 4th year and \$18,000 in the 5th year.
37	FISCAL NOTE REQUIRED
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(See attached)