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An Act To Increase Access to Dental Care

CONCEPT DRAFT SUMMARY

This bill is a concept draft pursuant to Joint Rule 208.

This bill proposes to provide incentives to recent graduates from dental school or dentists practicing in another state to practice in underserved areas in Maine.

1. Qualifications. A dentist would qualify for tax incentives if the dentist:

A. Is licensed to practice in Maine;

B. Agrees to practice for at least 5 years in an underserved area of Maine; and

C. Joins an existing dental practice, establishes a new dental practice or purchases an existing dental practice.

2. Underserved areas. The Department of Health and Human Services would be required to define and identify “underserved areas” using a federal designation and limiting underserved areas to those areas scoring in the bottom quartile for all areas in the State.

3. Tax incentives. A dentist who qualifies and practices in an underserved area would be eligible for:

A. An exemption from the state sales tax on dental equipment and supplies used in the dentist’s practice for a period of 5 years from the date of the start of the practice or from the first day the dentist begins practicing in an underserved area; and

B. An exemption from state income tax for income earned as a dentist while practicing in the underserved area for a period of 5 years from the date the dentist starts practicing in the underserved area.

4. Change in designation of underserved area. If, during the 5 years the dentist is practicing in an underserved area, the area is no longer designated as an underserved area, the dentist would continue to remain eligible for the tax incentives for the remainder of the 5-year period.

5. Early termination. If a dentist who has taken advantage of the tax incentives ceases to practice in an underserved area before the end of the 5-year commitment, the dentist would be required to repay the state income and sales tax for the years in which the dentist received those tax exemptions.