

**§5219-DD. Dental care access credit**  
**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)**  
**(WHOLE SECTION TEXT EFFECTIVE UNTIL 12/31/27)**  
**(WHOLE SECTION TEXT REPEALED 12/31/27)**

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

A. "Eligible dentist" means a person licensed as a dentist under Title 32, chapter 143 who, after January 1, 2009:

- (1) First begins practicing dentistry in the State by joining an existing dental practice in an underserved area or establishing a new dental practice or purchasing an existing dental practice in an underserved area;
- (2) Agrees to practice full time for at least 5 years in an underserved area; and
- (3) Is certified under subsection 3 to be eligible by the oral health program. [PL 2015, c. 429, §22 (AMD).]

B. "Oral health program" means the program within the Department of Health and Human Services with responsibility for oral health promotion and dental disease prevention activities. [PL 2009, c. 141, §2 (NEW).]

C. "Underserved area" means an area in the State that is a dental health professional shortage area as defined by the federal Department of Health and Human Services, Health Resources and Services Administration. [PL 2009, c. 141, §2 (NEW).]  
[PL 2015, c. 429, §22 (AMD).]

**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. An eligible dentist determined to be eligible on or after January 1, 2012 but before January 1, 2018 is allowed a credit for each taxable year, not to exceed \$12,000, against the taxes due under this Part. An eligible dentist determined to be eligible on or after January 1, 2018 but before January 1, 2023 is allowed a credit, not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year, 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.  
[PL 2017, c. 435, §1 (AMD).]

**3. Eligibility limitation; certification.** The oral health program shall certify up to 5 eligible dentists in each year in 2009, 2010 and 2011, up to 6 additional eligible dentists in each year from 2012 through 2015 and up to 5 eligible dentists in each year from 2018 through 2022. Additional dentists may not be certified after 2022. 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.  
[PL 2017, c. 435, §2 (AMD).]

**4. Review.** By March 1, 2011, the oral health program shall submit to the joint standing committee of the Legislature having jurisdiction over taxation matters a report that analyzes the effectiveness of the credit provided by this section in attracting dentists to underserved areas and recommending whether the credit should be retained, repealed or amended. The committee may submit legislation to the First Regular Session of the 125th Legislature related to the report.

[PL 2009, c. 141, §2 (NEW).]

**5. Rules.** The Department of Health and Human Services may adopt rules to implement this section. Rules adopted pursuant to this section are routine technical rules as defined in Title 5, chapter 375, subchapter 2-A.

[PL 2009, c. 141, §2 (NEW).]

**6. Repeal.** This section is repealed December 31, 2027.

[PL 2017, c. 435, §3 (AMD).]

#### SECTION HISTORY

PL 2009, c. 141, §2 (NEW). PL 2011, c. 434, §§1-3 (AMD). PL 2015, c. 429, §22 (AMD). PL 2017, c. 435, §§1-3 (AMD).

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