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An Act To Correct Administrative Procedures Regarding the Dental Care Access Credit

Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, Public Law 2007, chapter 690 enacted an income tax credit for new dentists who agree to practice in underserved areas of the State; and

Whereas, provisions of the credit regarding administration of the law need changes in order for the credit to be implemented; and

Whereas, the credit applies to income tax years beginning in 2009; and

Whereas, it is critical to implement the credit as soon as possible to provide an incentive to dentists to locate in areas of the State that are in desperate need of dental practitioners; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §5219-BB, as enacted by PL 2007, c. 690, §1 is repealed.

§ 5219-BB. Dental care access credit

Sec. 2. 36 MRSA §5219-DD is enacted to read:

§ 5219-DD. Dental care access credit

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 16, subchapter 3 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.

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.

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.

2. Credit. An eligible dentist is allowed a credit, not to exceed \$15,000, 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.

3. Eligibility limitation; certification. The oral health program shall certify up to 5 eligible dentists in 2009 and up to 5 additional eligible dentists in 2010. Additional dentists may not be certified after 2010. 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.

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.

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.

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 This section is repealed December 31, 2015.

Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.

Effective May 14, 2009.