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128th MAINE LEGISLATURE

FIRST REGULAR SESSION-2017

Legislative Document

No. 1287

S.P. 439

In Senate, April 4, 2017

**An Act To Strengthen Efforts To Recruit and Retain Primary Care
Professionals and Dentists in Rural and Underserved Areas of the
State**

Reference to the Committee on Taxation suggested and ordered printed.

Handwritten signature of Heather J.R. Priest in cursive.

HEATHER J.R. PRIEST
Secretary of the Senate

Presented by Senator JACKSON of Aroostook.
Cosponsored by Representative WARD of Dedham and
Senators: CARPENTER of Aroostook, CHENETTE of York, CUSHING of Penobscot,
DAVIS of Piscataquis, DOW of Lincoln, Representatives: SEAVEY of Kennebunkport,
STANLEY of Medway, TIPPING of Orono.

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

2 **Sec. 1. 36 MRSA §5219-DD, sub-§2**, as amended by PL 2011, c. 434, §1, is
3 further amended to read:

4 **2. Credit.** An eligible dentist determined to be eligible before January 1, 2012 is
5 allowed a credit for each taxable year, not to exceed \$15,000, against the taxes due under
6 this Part. ~~For dentists~~ An eligible dentist determined to be eligible on or after January 1,
7 2012, ~~an eligible dentist~~ but before January 1, 2017 is allowed a credit for each taxable
8 year, not to exceed \$12,000, against the taxes due under this Part. An eligible dentist
9 determined to be eligible on or after January 1, 2017 but before January 1, 2022 is
10 allowed a credit, not to exceed \$6,000 in the first year, \$9,000 in the 2nd year, \$12,000 in
11 the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year, against the taxes due
12 under this Part. The credit may be claimed in the first year that the eligible dentist meets
13 the conditions of eligibility for at least 6 months and each of the 4 subsequent years. The
14 credit is not refundable.

15 **Sec. 2. 36 MRSA §5219-DD, sub-§3**, as amended by PL 2011, c. 434, §2, is
16 further amended to read:

17 **3. Eligibility limitation; certification.** The oral health program shall certify up to 5
18 eligible dentists in each year in 2009, 2010 and 2011 ~~and~~, up to 6 additional eligible
19 dentists in each year from 2012 through 2015 and up to 5 eligible dentists in each year
20 from 2017 through 2021. Additional dentists may not be certified after ~~2015~~ 2021. The
21 oral health program shall monitor certified dentists to ensure that they continue to be
22 eligible for the credit under this section and shall decertify any dentist who ceases to meet
23 the conditions of eligibility. The oral health program shall notify the bureau whenever a
24 dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit
25 under this section beginning with the tax year during which the dentist is decertified.

26 **Sec. 3. 36 MRSA §5219-DD, sub-§6**, as amended by PL 2011, c. 434, §3, is
27 further amended to read:

28 **6. Repeal.** This section is repealed December 31, ~~2020~~ 2026.

29 **Sec. 4. 36 MRSA §5219-LL, sub-§§2 and 3**, as reallocated by RR 2013, c. 2,
30 §46, are amended to read:

31 **2. Credit.** For tax years beginning on or after January 1, 2014 ~~but before January 1,~~
32 ~~2019~~, an eligible primary care professional is allowed a credit against the taxes due under
33 this Part as follows.

34 A. The credit may be claimed in the first year that the eligible primary care
35 professional meets the conditions of eligibility for at least 6 months and each of the 4
36 subsequent years or until the student loan of the eligible primary care professional is
37 paid in full, whichever comes first.

1 B. The credit may be claimed in an amount equal to the annual payments made on
2 the student loan not to exceed \$6,000 in the first year, \$9,000 in the 2nd year,
3 \$12,000 in the 3rd year, \$15,000 in the 4th year and \$18,000 in the 5th year.

4 C. The credit may not reduce the tax due under this Part to less than zero.

5 **3. Eligibility limitation; certification.** The Department of Health and Human
6 Services shall certify up to 5 10 eligible primary care professionals each year. The
7 Department of Health and Human Services shall monitor certified primary care
8 professionals to ensure that they continue to be eligible for the credit under this section
9 and shall decertify any primary care professional who ceases to meet the conditions of
10 eligibility. The Department of Health and Human Services shall notify the bureau
11 whenever a primary care professional is certified or decertified. A decertified primary
12 care professional ceases to be eligible for the credit under this section beginning with the
13 tax year during which the primary care professional is decertified.

14 **SUMMARY**

15 This bill extends through 2026 the income tax credit for eligible dentists who practice
16 in underserved areas. With respect to the primary care access credit, the bill increases the
17 number of primary care professionals who practice in underserved areas who may be
18 certified for the credit and allows the credit for primary care professionals to remain in
19 effect beyond January 1, 2019.