

## MAINE CENTER FOR DISEASE CONTROL &amp; PREVENTION

Chapter 297: DENTAL CARE ACCESS CREDIT PROGRAM

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**SUMMARY:** These rules define the terms and conditions for the participation in the Dental Care Access Credit Program as authorized by 36 MRSA § 5219-DD.

**PURPOSE:** These rules address the requirements and conditions under which eligible dentists qualify for the dental care access credit in accordance with 36 MRSA § 5219-DD. The credit program is repealed December 31, 2015.

These rules are effective on February 12, 2010, the effective date of the Emergency rule for this Program.

## I. DEFINITIONS

A. Unless otherwise indicated, the following terms shall have the following meanings specific to the Dental Care Access Credit Program as authorized by 36 MRSA § 5219-DD.

B. Defined Terms

*Clinical oral health services:* includes the full range of dental services, including preventive, pediatric, restorative, surgical, orthodontic, endodontic, and prosthodontic services.

*Credit certificate:* the section of the application form indicating that the individual is eligible for the Dental Care Access Credit.

*Dental Care Access Credit:* the Maine income tax credit under 36 MRSA § 5219-DD that may be applied to an eligible dentist's individual state income tax liability.

*Dental practice:* includes privately-owned dental practices and public or private non-profit dental clinics or dental centers, whether free-standing or operated by another organization or agency.

*Department:* the Maine Department of Health and Human Services.

*Dentist:* a person licensed as a dentist under Title 32, chapter 16, subchapter 3 to practice dentistry in the State of Maine. Notwithstanding the definition of "person" in 36 MRSA § 111(3), for purposes of eligibility for the Dental Care Access Credit Program, a "person" is defined as an individual.

*Eligible dentist:* means an individual licensed as a dentist under Title 32, chapter 16, subchapter 3 who, after January 1, 2009:

(1) First began practicing dentistry in the State by joining an existing dental practice in an underserved area, established a new dental practice or purchased 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 to be eligible by the oral health program.

*Full-time:* a dentist who practices at least 30 hours per week in a designated underserved area providing clinical dental services.

*Oral Health Program:* the program within the Maine Center for Disease Control and Prevention in the Department of Health and Human Services with responsibility for oral health promotion and dental disease prevention activities.

*Underserved area:* 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. A list of current federally designated dental health professional shortage areas is maintained by the Office of Rural Health and Primary Care within the Maine Center for Disease Control and Prevention.

*Worksheet:* the Dental Care Access Credit Worksheet developed by Maine Revenue Services and provided to eligible dentists at the time of certification by the Oral Health Program.

## II. THE DENTAL CARE ACCESS CREDIT PROGRAM

### A. Dental Care Access Credit Program

The Department of Health and Human Services, through the Maine Center for Disease Control and Prevention's Oral Health Program, will administer the Dental Care Access Credit Program ("the Program"). The Department is authorized to certify up to 5 eligible dentists for 2009 and an additional 5 eligible dentists for 2010 for purposes of claiming the dental care access credit under 36 MRSA § 5219-DD. The credit may be claimed for the first year that the eligible dentist meets the conditions for at least 6 months and each of the four subsequent years as long as the certified dentist retains eligibility. Certified dentists that file the Maine individual income tax return on a fiscal year basis may claim the credit beginning with the tax year that begins during the calendar year the eligible dentist meets the conditions for at least 6 months and may claim the credit for each of the four subsequent tax years, as long as the certified dentist retains eligibility. Only dentists initially certified for 2009 and 2010 may claim this credit. The Program terminates on December 31, 2015.

The intent of the Program is to provide and test an incentive for dentists who are newly licensed in Maine to practice in designated dental health professional shortage areas of the State, with a priority on general practice dentistry and or pediatric dental services. The Legislature's intent is to have an impact on increasing access to dental care by increasing the number of dentists providing general dental services in such designated dental health professional shortage areas.

As long as the dentist continues to practice in a federally designated dental health professional shortage area, and to meet other conditions for eligibility, the dentist remains eligible. In other words, the dentist may change practice locations. If the federally designated dental health professional shortage area in which a certified dentist is practicing under the terms of this Program were to lose that designation, the dentist,

having gone there intending to remain for the specified time, will remain eligible as long as he or she provides continuous service.

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 dental care access credit and shall decertify any dentist who ceases to meet the conditions of eligibility. The Oral Health Program shall notify the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit beginning with the tax year during which the dentist is decertified.

#### B. Applications

The Department will accept applications for certification for the Dental Access Credit Program at any time during the specified calendar years during which the program is open, with deadlines as noted below. Completion of an application is required for certification.

The application consists of a form, available from the Oral Health Program by request and also posted on the Oral Health Program's webpage (<http://www.maine.gov/dhhs/bohdcfh/odh/index.shtml>), which must be completed and returned according to the instructions on the form.

Applications will be evaluated individually and accepted on a first-come, first-served basis according to the date and time they are received via fax transmission, except as noted below in Section D, Program Priorities. It is recommended that the applicant print a fax transmission receipt for his/her own records. The completed original application should be sent within 1 week to the address indicated on the application form. Applicants may utilize the mail delivery service of their choosing, and may use certified mail, return receipt, or a similar mechanism when sending the paper copy.

Application deadlines: applications will be accepted for calendar year 2009 until March 10, 2010, and until December 1, 2010 for calendar year 2010.

Once five general practice and/or pediatric dentists have been certified for either of the specified calendar years during which the program is open, applications will no longer be accepted. If fewer than five general practice and/or pediatric dentists are accepted and certified, other dentists' applications will be considered according to the date and time they were received, until the deadlines noted. If fewer than five individuals are accepted and certified for 2009, however, any remaining positions will roll over and become available for 2010.

#### C. Certification

Certification will be provided to eligible dentists accepted into the Program no later than 12 business days following the deadlines for the applications.

Applicants accepted into the program will receive notification electronically as well as by certified mail. Any applicants not accepted will be informed by certified mail.

The certification will be monitored and renewed annually according to instructions included on the application form. A "credit certificate" will be provided to the eligible

dentists accepted into the Program. Certification will be indicated on the application form itself in a section designated for this purpose. When claiming the credit, a copy of this certificate must be attached to the Maine individual income tax Form 1040ME along with the Dental Care Access Credit Worksheet for the appropriate tax year.

D. Program Priorities

Applications from individuals indicating that they will engage in the general practice of dentistry and those who have speciality training in pediatric dentistry will be processed before applications from individuals indicating other dental specialities (that is, surgical, orthodontic, endodontic, and prosthodontic dentistry services). General practice dentistry is understood to include preventive and a full range of general restorative dental services.

F. Decertification

The Oral Health Program shall monitor certified dentists to ensure continued eligibility for the credit and shall decertify any dentist who ceases to meet the conditions of eligibility. The Oral Health Program shall notify any dentist who is decertified and will also notify the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for the credit beginning with the tax year during which the dentist is decertified.

III. WAIVER OF RULE

Except to the extent that a requirement is mandated by legislative authority, the Department may waive any requirement of this Rule, in cases where the deviation from the rule is insubstantial and is not contrary to the purposes of the Program.

STATUTORY AUTHORITY: 36 MRSA § 5219-DD, 42 MRSA Sec. 42 §8

EFFECTIVE DATE: February 12, 2010