



132nd MAINE LEGISLATURE

FIRST SPECIAL SESSION-2025

Legislative Document

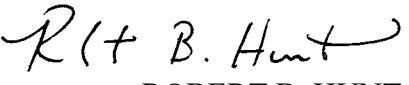
No. 1652

H.P. 1093

House of Representatives, April 15, 2025

An Act to Create a Tax Credit for Providers of Dental Care for MaineCare Recipients

Reference to the Committee on Taxation suggested and ordered printed.


ROBERT B. HUNT
Clerk

Presented by Representative STOVER of Boothbay.
Cosponsored by Representative DAIGLE of Fort Kent, Senator MOORE of Washington and
Representatives: GRAMLICH of Old Orchard Beach, GRIFFIN of Levant, LEMELIN of
Chelsea, Senator: RENY of Lincoln.

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

2 **Sec. 1. 36 MRSA §5219-CCC** is enacted to read:

3 **§5219-CCC. Dental care access credit**

4 **1. Definition.** As used in this section, unless the context otherwise indicates, "eligible
5 dental professional" means a person licensed under Title 32, chapter 143 who is an enrolled
6 MaineCare provider, maintains a current and active list of patients with respect to whom
7 reimbursement is provided through the MaineCare program and is certified under
8 subsection 3.

9 **2. Credit allowed.** For tax years beginning on or after January 1, 2025, an eligible
10 dental professional is allowed a credit against the tax imposed by this Part in an amount
11 equal to the dental professional's licensing fees and malpractice insurance costs up to
12 \$5,000. The credit provided by this section may not reduce the tax otherwise due under
13 this Part to less than zero.

14 **3. Eligibility limitation; certification.** The Department of Health and Human
15 Services shall certify eligible dental professionals each year to ensure that they continue to
16 be eligible for the credit under this section and shall decertify any eligible dental
17 professional who ceases to meet the conditions of eligibility. The Department of Health
18 and Human Services shall notify the bureau whenever a dental professional ceases to be
19 eligible for the credit under this section beginning with the tax year during which the dental
20 professional is decertified.

21 **4. Rules.** The Department of Health and Human Services may adopt rules to
22 implement this section. The rules must include the number of MaineCare patients or the
23 number of visits reimbursed by the MaineCare program each year required for a dental
24 professional to be eligible for the tax credit under this section. Rules adopted pursuant to
25 this subsection are routine technical rules as defined in Title 5, chapter 375, subchapter
26 2-A.

27 **5. Annual report.** By February 1, 2026 and annually thereafter, the Department of
28 Health and Human Services and the bureau shall jointly submit a report to the joint standing
29 committee of the Legislature having jurisdiction over health and human services matters.
30 The report must indicate the number of eligible dental professionals certified and
31 decertified each year by the Department of Health and Human Services pursuant to this
32 section and the total annual loss of revenue attributable to the credit under subsection 2.

33 **Sec. 2. Department of Health and Human Services to amend rules of**
34 **reimbursement.** The Department of Health and Human Services shall amend its rule
35 Chapter 101: MaineCare Benefits Manual, Chapter II, Section 25, Dental Services and
36 Reimbursement, to do the following:

37 1. Reimburse all dental services covered by the MaineCare program at 75% of the
38 national state Medicaid rates; and

39 2. Provide reimbursement for all dental case management codes.

40 **Sec. 3. Appropriations and allocations.** The following appropriations and
41 allocations are made.

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GENERAL FUND	2025-26	2026-27
POSITIONS - LEGISLATIVE COUNT	3.000	3.000
Personal Services	\$145,295	\$150,373
All Other	\$10,884	\$10,884
GENERAL FUND TOTAL	\$156,179	\$161,257
FEDERAL EXPENDITURES FUND	2025-26	2026-27
Personal Services	\$145,295	\$150,373
All Other	\$10,884	\$10,884
FEDERAL EXPENDITURES FUND TOTAL	\$156,179	\$161,257

This bill establishes a tax credit for licensing and malpractice insurance costs up to \$5,000 for dental providers who treat MaineCare patients. The bill requires the Department of Health and Human Services to amend its rule Chapter 101: MaineCare Benefits Manual, Section 25, Dental Services and Reimbursement, to reimburse all dental services at 75% of the national state Medicaid rates and to provide reimbursement for all dental case management codes. It also requires the department to create 3 positions within the office of MaineCare services dedicated to the dental programs and services provided under the MaineCare program.