**STATE OF MAINE**

**DENTAL CARE ACCESS**

**CREDIT PROGRAM RULE**

**10-144 CODE OF MAINE RULES**

 **Chapter 297**

Department of Health and Human Services

Maine Center for Disease Control and Prevention

11 State House Station

Augusta, Maine 04333-0011

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## SECTION 1. PURPOSE AND DEFINITIONS

**A. Purpose.** This rule describes the requirements and conditions under which eligible dentists qualify for the Dental Care Access Credit, in accordance with 36 MRS §5219-DD.

**B.** **Definitions.** Unless otherwise indicated, the following terms shall have the following meanings specific to the Dental Care Access Credit Program as authorized by 36 M.R.S. §5219-DD.

1. **Clinical Oral Health Services** means the full range of dental services, including preventive, pediatric, restorative, surgical, orthodontic, endodontic, and prosthodontic services.

2. **Competitive Order of Receipt Process** means the process by which timely, complete applications are considered on a first-come, first-served basis according to the receipt by the Department of applications postmarked within the time-limited submission period set forth in this rule. Applications with postmarks within the time-limited submission period are prioritized according to the stamped date and time (hour, minute, second) the Department received the application.

3. **Credit Certificate** means the official letter of notification sent to an Eligible Dentist by the Department indicating that the individual is eligible for the Dental Care Access Credit.

4. **Dental Care Access Credit** means the Maine income tax credit under 36 MRS §5219-DD that may be applied to an Eligible Dentist’s individual state income tax liability.

5. **Dental Practice** means a privately-owned Dental Practice and public or private non-profit dental clinic or dental center, whether free-standing or operated by another organization or agency.

6. **Department** means the Maine Department of Health and Human Services, Maine Center for Disease Control and Prevention, Rural Health and Primary Care Program.

7. **Dentist** means a person licensed as a dentist under 32 MRS Ch. 143, to practice dentistry in the State of Maine. Notwithstanding the definition of “person” in 36 MRS §111(3), for purposes of eligibility for the Dental Care Access Credit Program, a “person” is defined as an individual.

8. **Eligible Dentist** means an individual licensed as a dentist under 32 MRS §§ 18301-18393 who, after January 1, 2009:

a. First began practicing dentistry in the State of Maine by joining an existing Dental Practice in an Underserved Area by establishing a new Dental Practice, or by purchasing an existing Dental Practice in an Underserved Area;

b. Agrees to accept new MaineCare members into their practice and contibute to provide dental care for their existing MaineCare members;

c. Agrees to practice full time for at least five years in an Underserved Area; and

d. Is certified to be eligible by the Department.

9. **Full-Time** means a dentist who practices at least 40 hours per week in a designated Underserved Area providing clinical dental services, as defined by the HRSA National Health Service Corps Loan Repayment Program, Fiscal Year 2020, Application and Program Guidance and is incorporated by reference in this rule.

10. **Underserved Area** means an area in the State of Maine that is a dental health professional shortage area as defined by the federal Department of Health and Human Services, Health Resources and Services Administration (HRSA). A list of current federally designated dental health professional shortage areas is maintained by HRSA and may be found at: [https://data.hrsa.gov/tools/shortage-area/hpsa](https://data.hrsa.gov/tools/shortage-area/hpsa-find).

## SECTION 2. THE DENTAL CARE ACCESS CREDIT PROGRAM

**A. Dental Care Access Credit Program**

1. The Department will administer the Dental Care Access Credit Program (“the Program”) and is authorized to certify a specific number of Eligible Dentists who may claim the Dental Care Access Credit under 36 M.R.S. §5219-DD.

2. The Dental Care Access Credit may be claimed for the first year that the Eligible Dentist meets the conditions for at least six months and each of the four subsequent years as long as the Eligible Dentist retains eligibility. Eligible Dentists that file the Maine individual income tax return on a fiscal year basis may claim Dental Care Access Credit beginning with the tax year that begins during the calendar year the Eligible Dentist meets the conditions for at least six months and may claim Dental Care Access Credit for each of the four subsequent tax years, as long as the certified dentist retains eligibility.

3. The Department selects initial applicants to receive the Dental Care Access Credit based on the basis of the Competitive Order of Receipt Process.

4. As long as the dentist continues to practice in an Underserved Area, and meets other conditions for eligibility, then the dentist remains eligible. An Eligible Dentist who relocates to another Underserved Area continues to be eligible for the tax credit. If the Underserved Area in which an Eligible Dentist is practicing under the terms of this Program loses that designation, the dentist, becomes ineligible for certification in subsequent tax years.

5. The Department will monitor Eligible Dentists to ensure that they continue to be eligible for the Dental Care Access Credit and will decertify any dentist who ceases to meet the conditions of eligibility. The Department will notify the Bureau of Maine Revenue Services whenever a dentist is certified or decertified. A decertified dentist ceases to be eligible for Dental Care Access Credit beginning with the tax year during which the dentist is decertified.

1. **Applications**

1. The Department will accept applications for certification for the Dental Access Credit Program during the time limited submission period, as noted below in Section 2(B)(6) of this rule or until the application acceptance period is closed by the Department, pursuant to Section 2(B)(8) of this rule. Completion of an application is required for certification. The applicable tax year application forms are available on the Department’s publicly accessible website: <https://www.maine.gov/dhhs/mecdc/public-health-systems/rhpc/> . Upon request, a paper copy is mailed to the applicant.

2. During the review process, the Department will consider only timely and complete applications. Incomplete applications will not be included in the review process.

3. A complete application consists of the following:

a. The application form, which must be signed and dated by the applicant and include all requested information;

b. A current license verification printed from the Office of Professional and Occupational Regulation’s official database, <https://www.pfr.maine.gov/almsonline/almsquery/Welcome.aspx> and credentials or certifications as applicable;

c. Proof that the applicant’s practice location is in an Underserved Area. Acceptable documents include a copy of incorporation documents, partnership agreements, an employer identification number (EIN), or a federal or state tax form that include the street address, city, state and zip code of the specific geographic location where the professional practices Full-Time within their scope of practice; and

d. Proof that the applicant is enrolled in MaineCare and is actively providing care to MaineCare members. Acceptable documents include the practice’s payment policy, prominent statement on practice’s website or patient forms, posted signage or a signed attestation indicating the frequency of member visits for the previous 6 months.

e. With an initial application, documentation must be submitted demonstrating the applicant meets the conditions of eligibility for at least six months of the first tax year that the applicant applies for certification for the Dental Care Access Credit.

4. Completed applications are timely if they are postmarked by the U.S. Postal Service within the time-limited submission period set forth in Section 2(B)(6) of this rule.

5. Timely, completed applications will be evaluated individually and accepted on a first-come, first-served basis according to the date and time they are received utilizing the Competitive Order of Receipt Process. Complete, timely applications with postmarks within the time-limited submission period are prioritized by the stamped date and time (hour, minute, second) the Department receives the application. The Department will award available Dental Care Access Credits to the first complete, timely applications it receives from dentists who meet all eligibility criteria until the available Dental Care Access Credits are exhausted.

6. Applications will be accepted for each eligible calendar year under 36 MRS §5219-DD between January 15th, or the first business day thereafter, and February 15th.

7. The Department has the discretion to extend the time-limited submission period. When there is an extension, the Department will post notice of the extension on its publicly accessible website within three business days after the deadline set out in this rule.

8. Once the Department certifies the allowable number of Eligible Dentists for any of the specified calendar years during which the Program is open, applications will no longer be accepted.

1. **Verification and Certification**

1. Information provided as part of a complete application is subject to Department verification, monitoring and audit.

2. The applicant must have no public record of a failure to comply with service or payment obligations or professional licensure obligations and no record of an exclusion from Medicare or any state’s Medicaid program.

3. A false statement submitted as part of the application process is grounds for denial of an application and/or decertification, in addition to any other applicable sanctions provided by federal and State law.

4. Applicants accepted into the program will receive a Credit Certificate by email.

5.To secure the dental tax credit, the certified dentist is responsible for submitting a copy of the Department-issued Credit Certificate to Maine Revenue Services and complying with Maine Revenue Services income tax credit requirements.

6.The Department will post a notice on its publicly accessible website that it has awarded the Credit Certificates and that the application process for that tax year is closed.

**D. Self-Reporting Requirements**

1. An Eligible Dentist must report in writing the following to the Department within 10 days of such professional having actual knowledge of same:

a. Any change regarding information submitted as part of the application for certification, including but not limited to change of mailing or email address;

b. Any event or condition that renders the professional unable to comply with requirements for continued certification for the Dental Care Tax Credit;

c. Any event or condition that renders the professional unable to complete the required commitment to work five years full time in an Underserved Area;

d. Relocation of their practice of full time dental care to an area that does not qualify as an Underserved Area; or

e. Termination of the professional’s practice of full time dental care in an Underserved Area.

2. Failure toreport the new information is grounds for denial of an application and/or decertification, in addition to any other sanctions provided by federal and State law.

**E.** **Decertification**

1. The Department will monitor Eligible Dentists to ensure continued eligibility for Dental Care Access Credit and will decertify any dentist who ceases to meet the conditions of eligibility.

2. The Department will notify any dentist who is decertified and will also notify the State of Maine Revenue Services whenever a dentist is certified or decertified.

3. A decertified dentist ceases to be eligible for Dental Care Access Credit beginning with the tax year during which the dentist is decertified.

STATUTORY AUTHORITY:

 36 MRS §5219-DD, 22 MRS §42

EFFECTIVE DATE:

 February 12, 2010 – filing 2010-41 *(Emergency)*

 July 27, 2010 – filing 2010-316.

 APPLICATION DATE: Note: the last paragraph of the Basis Statement, as authorized by Assistant Attorney General Jane Gregory, reads: “The Department adopted emergency rules, with an effective date of February 12, 2010. These rules permanently adopt those emergency rules, and also have a retroactive application date of February 12, 2010.”

AMENDED:

 November 3, 2021 - filing 2021-221