**STATE OF MAINE**

**PRIMARY CARE TAX CREDIT CERTIFICATION RULE**

**10-144 CODE OF MAINE RULES**

**Chapter 298**



Department of Health and Human Services

Maine Center For Disease Control And Prevention

11 State House Station

Augusta, ME 04333-0011

Last Amended:

October 12, 2021

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**SECTION 1. PURPOSE AND DEFINITIONS**

**A. Purpose.** The purpose of this rule is to recruit and retain professionals who provide access to primary health care in underserved areas of Maine.

**B. Definitions**. In addition to statutory definitions found in 36 M.R.S. §5219-LL, the following terms used in this rule have the following definitions, unless the context indicates otherwise.

1. **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 Department’s receipt 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.

2. **Designated Practice Location** means the single, precise geographic address located in an underserved area that is the location of the professional’s full-time primary care practice.

3. **Full-Time** means practicing within scope of practice in work weeks of 40 hours or more during the calendar year in the designated underserved area of the State.

4. **Unpaid Student Loan** does not include:

a.Loans that obligate the primary care professional for a service commitment that cannot be fulfilled before the application deadline for this program;

b. Parental loans or personal loans;

c. Loans that have been repaid in full or forgiven; and

d. Personal lines of credit or credit card loan debt.

**SECTION 2. ELIGIBILITY REQUIREMENTS**

**Certification requirements**. A primary care professional seeking Department certification for the primary care income tax credit must meet the eligibility requirements set out in statute at 36 M.R.S. §§ 5219-LL(1)(A)(1)-(4) and this rule.

**SECTION 3. APPLICATION PROCESS**

**A. Application form.** An applicant must submit a completed Department-approved application form. 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.

**B. Method of submission.** Applicants must mail their applications by U.S. Mail, postage prepaid, to the address listed on the application form.

**C. Complete, timely application required.** During the review process, the Department will consider only complete applications that are postmarked within the time-limited period established in Section 3(E). Incomplete applications will not be included in the review process.

**D.** **Complete applications.** To be considered complete, an application must comply with the following requirements.

1. Application form required.The application form must be signed and dated by the applicant and include all requested information. Each application must be postal mailed in a separate envelope. Multiple applications mailed in a single envelope are not included in the Department’s review process.

2. Required documents.Complete applications must include copies of the following documents.

a. Professional license.A license verification printed from the State of Maine Office of Professional and Financial Regulation’s office database at <https://www.pfr.maine.gov/ALMSOnline/ALMSQuery/Welcome.aspx> and credentials or certifications as applicable.

b. Practice location in underserved area. 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 includes the street address, city, state, and ZIP code of the specific geographic location where the professional practices full-time within their scope of practice.

c. Student loan. A copy of the promissory note, loan statement or similar document acceptable to the department showing an unpaid qualified student loan balance.

d. First year certification.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 for which the applicant applies for certification for a tax credit as described in 36 M.R.S. §5219-LL(2)(A).

**E.** **Time-limited period to submit application.** The Department will accept applications for certification for the Primary Care Tax Credit Program until the application acceptance period is closed by the Department, unless the application acceptance period is extended pursuant to Subsection 3(F). Upon receipt, the Department stamps the date and time (hour, minute, second) of receipt on application. To be considered timely, applications must be postmarked no earlier than January 15 and not later than February 15 or the first business day thereafter following the tax year for which the application pertains. Only applications postmarked during the time-limited submission period shall be considered by the Department during the applicable tax year.

**F. Extension.** The Department has the discretion to extend the application submission deadline. When there is an extension, the Department shall post the notice on its publicly accessible webpage within three business days after the deadline established in this rule.

**G. Department verification.** Information provided as part of applications is subject to Department verification, monitoring, and audit.

1.Location of practice in underserved area.The Department will verify that an applicant’s practice location meets the statutory definition of underserved area.

2. Background check.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. Submission of an application for tax credit certification authorizes the Department to verify, monitor and audit this information.

3. False statement.A false statement submitted as part of an application is grounds for denial of the application, decertification, and sanctions, in accordance with federal and State law. An applicant found by the Department to have made a materially false statement in an application to the Primary Care Tax Credit Program may not reapply. Whether a false statement was material is within the discretion of the Department.

**SECTION 4. SELECTION PROCESS**

**A. Department selection process**. Each tax year, the Department selects up to 10 applicants who meet certification requirements.

1.Certified applicants and the Competitive Order of Receipt Process. Certified applicants are not subject to the Competitive Order of Receipt Process.

2.Initial applicants subject to Competitive Order of Receipt Process.The Department selects initial applicants for a tax credit based on a Competitive Order of Receipt Process. Complete applications with postmarks within the time-limited submission period established in this rule are prioritized by the stamped date and time (hour, minute, second) the Department received the application.

3.Review selected applications.Based on the selection process, the Department reviews initial and certified applications to confirm an individual’s eligibility for certification until the maximum number of allowed individuals are selected for certification each tax year in accordance with 22 M.R.S. §5219-LL and this rule.

**B. Department notifies selected applicants and issues certificates.** The Department notifies successful applicants by email and issues the Primary Care Access Credit certificates to those applicants at the same time as the email notification. The Department may certify an applicant retroactively to an earlier date, consistent with the tax year identified in the certificate.

**C. Certificate holder’s responsibility.** To secure the tax credit, the successful applicant is responsible for submitting a copy of the Department-issued certificate to Maine Revenue Services (MRS) and complying with MRS income tax credit procedures.

**D. Website: notice certificates awarded.** The Department will post a notice on its publicly accessible website that it has awarded the tax credit certificates and that the application process for that tax year is closed.

1. Recipients. The names of the certification recipients are not posted.

2. Unsuccessful applicants.The posted notice serves as notice to unsuccessful applicants.No other notice is sent. Unsuccessful applicants may reapply in a subsequent tax year, unless otherwise prohibited by law or this rule.

**SECTION 5. MONITORING CONTINUED ELIGIBILITY**

**A. Coordination with Maine Revenue Services.** The Department and the Maine Revenue Services will share information about Primary Care Access Credit Program certification and decertification of primary care professional in compliance with 36 M.R.S. §5219-LL(3) and this rule.

**B. Monitoring compliance**. Certified primary care professionals are subject to monitoring by the Department to ensure continued eligibility for the tax credit.

1. Request for additional information.The Department will require additional information from certified primary care professionals annually to monitor ongoing compliance.

**C. Department monitoring activities.** TheDepartmentmonitoring activities may include, but are not limited to, the use of data analysis to verify residence, practice type, services provided, practice location, five-year service commitment, student loan type and amounts, conditions of eligibility and certification requirements.

**D. Relocation to another underserved area: continued eligibility.** A certified primary care professional who relocates to another underserved area continues to be eligible for the tax credit.

**E. Loss of federal designation as an underserved area.** The Department will monitor the federal designation of underserved areas to confirm that the geographic practice location of certified primary care professionals maintains their federal designation as an underserved area.

1. After the Department issues tax credit certifications for a tax year, certified primary care professionals shall not lose their certificates issued for that tax year based solely on their practice location’s loss of its federal designation as an underserved area.

2. A primary care professional with a Primary Care Access Credit certificate whose practice location loses its federal designation as an underserved area is ineligible for certification in subsequent tax years unless the area regains federal designation as underserved areas, or the certified primary care professional relocates to another federally-designated underserved area.

**F. Notice that practice location lost designation as an underserved area.** The Department will notify a certified primary care professional whose practice location has lost federal designation as an underserved area.

1. The written notice shall include a statement that the certified primary care professional is not be eligible for certification in subsequent years, unless the area regains federal designation as an underserved area, or the certified professional relocates to another federally designated underserved area.

**G. Self-reporting requirements.** A certified primary care professional must report the following items to the Department within 10 days of such professional having actual knowledge of same:

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

2. Inability to comply with requirements.Any event or condition that renders the professional unable to comply with the requirements for continued certification for the primary care tax credit;

3. Inability to complete five-year service commitment.The inability to complete the required commitment to work five years full time in an underserved area;

4. Relocation to a nonqualified area. Relocation of their practice to an area that does not qualify as an underserved area; or

5. Cessation of practice in an underserved area. The certified primary care professional ceases to practice primary care full-time in an underserved area.

**H. Decertification.** Certified primary care professionals who cease to meet the eligibility requirements during any part of a calendar year are decertified except as specified in Subsection 5(E) of this rule.

**I. Notice of decertification.** The Department will issue a written notice of decertification to the primary care professional that includes the factors supporting the decertification by email and certified postal mail.

1. The Department will also notify the Maine Revenue Services that the primary care professional is decertified.

**STATUTORY AUTHORITY:**

 36 M.R.S. §5219-LL, as amended

 22 M.R.S. §42

 22-A M.R.S. §205(2)

**HISTORY**

 May 19, 2016 - filing 2016-090, titled *Rules Governing the Certification Program for Primary Care Tax Credit*

 October 12, 2021 - filing 2021-201, titled *Primary Care Tax Credit Certification Rule*