

110TH CONGRESS
1ST SESSION

H. R. 2472

To amend titles V and XIX of the Social Security Act to improve essential oral health care for lower-income individuals under the Maternal and Child Health Program and the Medicaid Program and to amend the Internal Revenue Code of 1986 to provide a tax credit to dentists for dental services provided to low-income individuals.

IN THE HOUSE OF REPRESENTATIVES

MAY 24, 2007

Mr. WYNN (for himself, Mr. SIMPSON, Ms. NORTON, and Ms. KILPATRICK) introduced the following bill; which was referred to the Committee on Energy and Commerce, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend titles V and XIX of the Social Security Act to improve essential oral health care for lower-income individuals under the Maternal and Child Health Program and the Medicaid Program and to amend the Internal Revenue Code of 1986 to provide a tax credit to dentists for dental services provided to low-income individuals.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE; TABLE OF CONTENTS.**

2 (a) SHORT TITLE.—This Act may be cited as the
3 “Essential Oral Health Care Act of 2007”.

4 (b) TABLE OF CONTENTS.—The table of contents of
5 this Act is as follows:

Sec. 1. Short title; table of contents.

TITLE I—PUBLIC-PRIVATE PARTNERSHIP TO IMPROVE ORAL
HEALTH ACCESS

Sec. 101. Grants to develop and implement pilot community dental health coordinator (CDHC) training programs and to support volunteer dental projects.

TITLE II—STATE OPTION FOR IMPROVING MEDICAID AND SCHIP
DENTAL SERVICES ACCESS

Sec. 201. Support for ensuring children enrolled in Medicaid and SCHIP have dental services access equal to the pediatric population of the State.

TITLE III—TAX CREDIT FOR DONATED DENTAL SERVICES

Sec. 301. Tax credit for donation of certain dental services.

6 **TITLE I—PUBLIC-PRIVATE PART-**
7 **nership to improve oral**
8 **health access**

9 **SEC. 101. GRANTS TO DEVELOP AND IMPLEMENT PILOT**
10 **COMMUNITY DENTAL HEALTH COORDINATOR**
11 **(CDHC) TRAINING PROGRAMS AND TO SUP-**
12 **PORT VOLUNTEER DENTAL PROJECTS.**

13 Title V of the Social Security Act (42 U.S.C. 701,
14 et seq.) is amended by adding at the end the following
15 new sections:

1 **“SEC. 511. GRANTS TO DEVELOP AND IMPLEMENT PILOT**
2 **COMMUNITY DENTAL HEALTH COORDINATOR**
3 **(CDHC) TRAINING PROGRAMS.**

4 “(a) **AUTHORITY TO MAKE GRANTS.**—In addition to
5 any other payments made under this title to a State, the
6 Secretary shall award grants to no more than six entities
7 that satisfy the requirements of subsection (b) to partici-
8 pate as a pilot site for the Community Dental Health Co-
9 ordinator (in this section referred to as the ‘CDHC’)
10 model developed as a new mid-level allied dental profes-
11 sional who will work in underserved communities where
12 residents have no or limited access to oral health care.

13 Under such a grant each CDHC—

14 “(1) will be employed by a federally-qualified
15 health center, Indian Health Service facility, State
16 or county public health clinic, private practitioner
17 serving dentally underserved populations, or similar
18 entity; and

19 “(2) will work under the supervision of a li-
20 censed dentist in collaboration with health organiza-
21 tions, community organizations, schools, or other
22 similar organizations, to provide community-focused
23 oral health promotion and coordination of dental
24 care.

1 “(b) REQUIREMENTS.—In order to be eligible for a
2 grant under this section, an entity shall provide the Sec-
3 retary with the following assurances:

4 “(1) The entity will recruit and train no fewer
5 than 12 CDHCs in a 3-year period.

6 “(2) The entity will work with a State-specific
7 coordinating committee that includes representatives
8 of agencies such as the State board of dentistry,
9 dental associations, and dental academic institutions
10 where the pilot projects are conducted, as well as the
11 American Dental Association’s Workforce Models
12 National Coordinating and Development Committee
13 (NCDC).

14 “(3) The entity will provide information re-
15 quired in conducting the evaluation under subsection
16 (d).

17 “(c) APPLICATION.—An entity desiring a grant under
18 this section shall submit an application to the Secretary
19 in such manner as the Secretary may require.

20 “(d) EVALUATION.—The Secretary shall provide for
21 an evaluation over a 2-year period of the overall success
22 of the grants provided under this section to be conducted
23 by a national evaluation team and coordinated by the
24 American Dental Association’s Workforce Models Na-

1 tional Coordinating and Development Committee
2 (NCDC).

3 “(e) AUTHORIZATION OF APPROPRIATIONS.—There
4 are authorized to be appropriated to carry out this section
5 such sums as are necessary for each of fiscal years 2008
6 through 2012.

7 **“SEC. 512. GRANTS TO SUPPORT VOLUNTEER DENTAL**
8 **PROJECTS.**

9 “(a) AUTHORITY TO MAKE GRANTS.—In addition to
10 any other payments made under this title to a State, the
11 Secretary shall award grants to eligible entities as defined
12 in subsection (b) to purchase portable or mobile dental
13 equipment and to pay for appropriate operational costs,
14 including direct health care or service delivery costs, for
15 the provision of free (or subsidized) dental services to un-
16 derserved populations.

17 “(b) ELIGIBLE ENTITY.—An eligible entity under
18 this subsection is an organization, such as a State or local
19 dental association, dental school, a hospital with a
20 postdoctoral dental education program, or a community-
21 based organization that partners with an academic institu-
22 tion, that is exempt from tax under section 501(c) of the
23 Internal Revenue Code of 1986 and that offers a free den-
24 tal services program for underserved populations.

1 “(c) APPLICATION.—An institution desiring a grant
 2 under this section shall submit an application to the Sec-
 3 retary in such manner as the Secretary may require.

4 “(d) AUTHORIZATION OF APPROPRIATIONS.—There
 5 are authorized to be appropriated to make grants under
 6 this section \$3,000,000 for each of fiscal years 2008
 7 through 2012.”.

8 **TITLE II—STATE OPTION FOR**
 9 **IMPROVING MEDICAID AND**
 10 **SCHIP DENTAL SERVICES AC-**
 11 **CESS**

12 **SEC. 201. SUPPORT FOR ENSURING CHILDREN ENROLLED**
 13 **IN MEDICAID AND SCHIP HAVE DENTAL**
 14 **SERVICES ACCESS EQUAL TO THE PEDIATRIC**
 15 **POPULATION OF THE STATE.**

16 (a) MEDICAID.—Section 1903 of the Social Security
 17 Act (42 U.S.C. 1396b) is amended by adding at the end
 18 the following new subsection:

19 “(aa) EQUAL ACCESS TO ORAL HEALTH CARE FOR
 20 PEDIATRIC POPULATION PLAN.—

21 “(1) INCREASE IN FMAP FOR STATES IMPLE-
 22 MENTING EQUAL ACCESS REQUIREMENTS.—In order
 23 to ensure adequate provider participation in the plan
 24 under this title and to ensure that children enrolled
 25 in the plan have access to oral health care services

1 to the same extent as such services are available to
2 the pediatric population of the State, subject to
3 paragraph (3), in the case of a State that amends
4 its plan under this title to incorporate, and to imple-
5 ment, the requirements specified in paragraph (2),
6 notwithstanding section 1905(b), the Federal med-
7 ical assistance percentage applied under the plan
8 with respect to expenditures for dental and oral
9 health services for children shall be increased by 25
10 percentage points, but not to exceed 90 percent.

11 “(2) PROVIDER PARTICIPATION AND ACCESS
12 REQUIREMENTS.—The requirements specified in this
13 paragraph for a State are that the State provides
14 the Secretary with assurances regarding each of the
15 following:

16 “(A) Children enrolled in the State plan
17 have access to oral health care services to the
18 same extent as such services are available to the
19 pediatric population of the State.

20 “(B) Payment for dental services for chil-
21 dren under the State plan is made at levels con-
22 sistent with the market-based rates.

23 “(C) No fewer than 35 percent of the prac-
24 ticing dentists (including a reasonable mix of
25 general dentists, pediatric dentists, and oral

1 and maxillofacial surgeons) in the State partici-
2 pate (whether directly or through a plan pro-
3 viding dental services) under the State plan and
4 there is reasonable distribution of such dentists
5 serving the covered population.

6 “(D) Administrative barriers under this
7 title are addressed to facilitate such provider
8 participation, including improving eligibility
9 verification, ensuring that any licensed dentist
10 may participate in a publicly funded plan with-
11 out also having to participate in any other plan,
12 simplifying claims forms processing, assigning a
13 single plan administrator for the dental pro-
14 gram, and employing case managers to reduce
15 the number of missed appointments.

16 “(E) Demand for services barriers under
17 this title are addressed, such as educating care-
18 givers regarding the need to seek dental serv-
19 ices and addressing oral health care literacy
20 issues.

21 “(3) 3 YEAR REVIEW.—Every 3 years the Sec-
22 retary shall evaluate the impact of the increase in
23 the FMAP under paragraph (1) on the rate of par-
24 ticipation of dentists and the use of dental services
25 under the State plan. If the Secretary determines

1 that such increase in the FMAP has not resulted in
 2 a commensurate increase in such participation and
 3 use rate, as determined in consultation with the
 4 State involved, paragraph (1) shall no longer apply
 5 in such State.”.

6 (b) APPLICATION TO SCHIP.—Section 2105(b) of
 7 such Act (42 U.S.C. 1397ee(b)) is amended by adding at
 8 the end the following: “Notwithstanding the previous sen-
 9 tence, the provisions of section 1903(aa) shall apply with
 10 respect to the enhanced FMAP and the State plan under
 11 this title in the same manner as such provisions apply with
 12 respect to the Federal medical assistance percentage and
 13 the State plan under title XIX.”.

14 (c) EFFECTIVE DATE.—The amendments made by
 15 this section shall apply to expenditures in calendar quar-
 16 ters beginning on or after October 1, 2007.

17 **TITLE III—TAX CREDIT FOR** 18 **DONATED DENTAL SERVICES**

19 **SEC. 301. TAX CREDIT FOR DONATION OF CERTAIN DENTAL** 20 **SERVICES.**

21 (a) IN GENERAL.—Subpart D of part IV of sub-
 22 chapter A of chapter 1 of the Internal Revenue Code of
 23 1986 (relating to business related credits) is amended by
 24 inserting after section 45N the following new section:

1 **“SEC. 450. DONATION OF CERTAIN DENTAL SERVICES.**

2 “(a) IN GENERAL.—For purposes of section 38, the
3 qualified dental services credit determined under this sub-
4 section for any taxable year is an amount equal to 30 per-
5 cent of the sum of the discounted amounts with respect
6 to qualified dental services provided by the taxpayer dur-
7 ing the taxable year to qualified low income individuals.

8 “(b) LIMITATION.—The credit determined under sub-
9 section (a) with respect to any taxpayer for any taxable
10 year shall not exceed \$5,000.

11 “(c) DISCOUNTED AMOUNTS.—For purposes of the
12 this section—

13 “(1) IN GENERAL.—The term ‘discounted
14 amount’ means, with respect to any qualified dental
15 service, the excess of—

16 “(A) the usual amount charged by the tax-
17 payer to an uninsured individual for such serv-
18 ice, over

19 “(B) any amount charged or received by
20 the taxpayer for such service.

21 “(2) DISCOUNT MUST BE AT LEAST 90 PER-
22 CENT.—Such term shall not include any amount
23 with respect to any qualified dental service if the
24 amount described in paragraph (1)(B) with respect
25 to such service exceeds 10 percent of the amount de-

1 scribed in paragraph (1)(A) with respect to such
2 service.

3 “(d) QUALIFIED LOW INCOME INDIVIDUALS.—For
4 purposes of this section, the term ‘qualified low income
5 individual’ means any individual whose family income does
6 not exceed 200 percent of the poverty line (as defined by
7 the Office of Management and Budget).

8 “(e) QUALIFIED DENTAL SERVICES.—For purposes
9 of this section, the term “qualified dental services” means
10 any dental service which is necessary to prevent disease
11 or promote oral health, restore oral structure to health
12 and function, or to treat an emergency condition.”.

13 (b) CONFORMING AMENDMENTS.—

14 (1) Section 38(b) of such Code is amended by
15 striking “plus” at the end of paragraph (30), by
16 striking the period at the end of paragraph (31) and
17 inserting “, plus”, and by adding at the end the fol-
18 lowing:

19 “(32) the qualified dental services credit deter-
20 mined under section 45O(a).”.

21 (2) The table of sections of such subpart is
22 amended by inserting after the item relating to sec-
23 tion 45N the following new item:

“Sec. 45O. Donation of certain dental services.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to taxable years beginning after
3 December 31, 2006.

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