

HOUSE RESEARCH

Bill Summary

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Overview

This bill creates an income tax subtraction for dental health providers who provide services to veterans.

Section

- 1 Dental care.** Requires the commissioner of veterans affairs to identify dental professionals who are willing to provide free or reduced-fee dental services to veterans. Requires the commissioner to make these providers aware of the tax subtraction in section 2.
- 2 Veteran dental care tax subtraction.** Creates a tax subtraction for dental healthcare providers who provide free or discounted dental care to veterans.
- 3 Alternative minimum tax.** Makes a conforming change to the alternative minimum tax statute that reflects the tax subtraction in section 2.