

# HOUSE RESEARCH

## Bill Summary

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**Authors:** Pugh

**Subject:** Veteran Dental Care

**Analyst:** Jeff Diebel

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### Overview

This bill funds grants to veterans to pay for dental care and creates a tax credit for dental health providers who provide services to veterans.

#### Section

- 1 State Soldiers Assistance Fund.** Directs the Commissioner of Veterans Affairs to issue grants to eligible veterans from the State Soldiers Assistance Fund to pay for dental care.
- 2 Veteran dental care tax credit.** Creates a tax credit 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 credit in section 2.
- 4 Appropriation.** Appropriates \$1,000,000 to fund veteran dental care grants under section 1.