

ODA Today

A publication of the Ohio Dental Association focusing on dentistry in Ohio

QuickBites

Save the dates:

2013 ODA Leadership Institute
April 12-13, 2013

The 2013 Ohio Dental Association Leadership Institute will be April 12-13, 2013 at the Hilton Polaris in Columbus. Register and find out more information at www.oda.org/events.

2013 Annual Session
September 19-22, 2013

The 2013 ODA Annual Session will take place from Sept. 19-22 in downtown Columbus. Visit www.oda.org for more information.

Dues Reminder

ODA membership dues were to be paid by Jan. 1, 2013. Non-renewed memberships will lapse on March 31, 2013.

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Give Kids a Smile day sees successful kick-off event

Jackie Best
Managing Editor

The 2013 Give Kids a Smile kick-off event was a success, despite inclement weather threatening to keep children and volunteers from being able to attend.

The kick-off event was Feb. 1 at Lakeland Community College's dental hygiene program, in partnership with the Ohio Dental Association and the Northeastern Ohio Dental Society.

"We felt very fortunate that even though the weather was challenging, the Head Start buses still ran and Lake County schools did not close," said Dr. Lisa Richards, coordinator for the event at LCC.

Volunteer dentists from the Northeastern Ohio Dental Society joined with staff, students and other volunteers to provide care to 92 children, primarily from the Lake-Geauga United Head Start programs. Those children diagnosed in need of additional treatment received that care two weeks later when the Ronald McDonald Care Mobile of Northeast Ohio visited the Head Start facilities.

"This was our fourth year teaming up with Lake-Geauga United Head Start, and we were really pleased to partner with them again to provide dental care at no cost," Richards said.

At LCC, children rotated through three stations: at the dental hygiene clinic children received exams, cleanings and preventive care; at the lab next door children could create crafts related to dental health; and at the third station kids watched a puppet show where they learned about oral health.

Richards said the three stations help make



Photo submitted by Lakeland Community College
Skipper, the mascot from the Lake County Captains Minor League baseball team, entertains children at the 2013 Give Kids a Smile kick-off event Feb. 1 at Lakeland Community College.

Inside

Find a list of Give Kids a Smile participants on page 6.

the event fun for the kids, and almost like a field trip.

"What we hope to do is provide them with a positive dental experience early in life so they can pursue good oral health throughout life," Richards said.

The kick-off program was emceed by Monica Robins, senior health correspondent and anchor with WKYC TV, the Cleveland NBC affiliate. Speakers included Dr. Kim Gardner, president of the ODA; U.S. Sen. Sherrod Brown; and Dr. Morris Beverage,

president of Lakeland Community College. Area legislators in attendance were Ohio Sen. John Eklund and Ohio Rep. John Rogers. Also in attendance was ADA Treasurer Dr. Ron Lemmo of Willoughby Hills and Ohio Rep. John Barnes.

"My favorite part of the kick-off event was to hear how committed the politicians are to making sure children are provided the opportunity to get good dental care," Richards said.

Other special guests included Ronald McDonald, the Tooth Fairy, Dr. Rabbit and Skipper, the mascot from the Lake County Captains Minor League baseball team.

"One of the hygiene students dressed up

See GKAS, page 7

Panel discussion at Leadership Institute to focus on access to care

Jackie Best
Managing Editor

The Ohio Dental Association Leadership Institute, April 12 and 13 at the Hilton Columbus Polaris, has a slate of events aimed at providing dentists the knowledge to help them rise above challenges that commonly face dental practices.

On top of keynote speakers, breakout sessions and the opportunity to earn CE credits, the event will feature several presentations and panel discussions.

"Addressing Access to Care in Ohio, What Dentists are Doing in Their Own Communities" will be a panel discussion focusing on three access to care projects across the state. Below is a preview of each of the projects that will be discussed.

Columbus Dental Society's volunteer program at the Columbus Public Health Dental Clinic

The Columbus Dental Society began collaborating with Physicians CareConnection, the largest coordinator of voluntary health care services in central Ohio, in the fall of 2011 to develop a dental care model to treat

Leadership Institute registration now open

Leadership Institute will be April 12 and 13 at the Hilton Columbus Polaris. To register and find out more about the event, including a full schedule of events, speaker bios and breakout session descriptions, visit www.oda.org/events.

low-income, uninsured residents.

Their collaboration resulted in a volunteer night every other Monday at the Columbus Health Department Dental Clinic. The volunteers provide emergency and preventive dental care to residents below 200 percent of the federal poverty line.

"I enjoy being able to help the residents of Franklin County receive needed emergency care and preventive care," said Dr. Angelo Mariotti, immediate past president of the Columbus Dental Society. "As we all know, volunteer care alone from the dentists of Franklin County will never be able to ad-

equately meet the needs of this underserved population; however, by providing preventive care, our hope is that we can thwart dental problems before they have a chance to get started, which is the simplest and most cost-effective approach to oral health. Preventive dental care and information on good oral health habits will reduce the chance of individuals developing severe decay, advanced periodontal disease and perhaps, even oral cancers."

The Columbus Health Department Volunteer Dental Clinic is open every other Monday evening and Columbus Dental Society dentists and students from The Ohio State University College of Dentistry volunteer to treat patients at the clinic.

"The prospect of working with other dentists, physicians, dental students, dental hygiene students, medical students, and pharmacy students as a health care team is a satisfying and intellectually stimulating opportunity," Mariotti said.

Because the Columbus Dental Society only recently began collaborating with Physicians

See LEADERSHIP, page 11



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David J. Owsiany, JD
ODA Executive Director

Court ruling on statute of repose is culmination of years of efforts

In December 2012, the Ohio Supreme Court issued a ruling upholding the four-year medical and dental malpractice statute of repose. The court's ruling marks a successful culmination of nearly 20 years of efforts by the ODA to establish a time limit on exposure to malpractice liability for dentists.

In the 1990s, Ohio's civil liability system had been hijacked by the plaintiffs' bar. Businesses and health care providers were regularly targeted with frivolous litigation. In certain circumstances, health care providers were forced to practice "defensive" medicine, ordering tests and other procedures merely to bolster their defense if they were ever sued for malpractice. Contingency fee arrangements

created strong incentives for trial lawyers to drive up damage claim amounts, with multi-million dollar verdicts becoming more common. Many businesses and health care providers were forced into settlements in order to avoid the potential of unlimited damages. Malpractice insurance premiums skyrocketed, forcing many health care providers to flee the state.

At the time, I served on the board of the Ohio Alliance for Civil Justice, which was made up of representatives of business groups, health care providers, insurers and others, whose mission was to address Ohio's out-of-control liability system. Our focus was to pass legislation that preserved the ability of truly injured plaintiffs to recover for their legitimate injuries while including common-sense reforms to add fairness, transparency and balance back into Ohio's civil liability system.

While we were successful in getting a series of reforms enacted, the trial lawyers immediately filed suit to have them

invalidated. In 1999, the Ohio Supreme Court invalidated the entire civil liability reform (also known as "tort reform") statute, striking down several significant reforms including caps on damages and other efforts to reign in the out-of-control tort system.

Many court observers and legal commentators pointed out at the time that a majority of the Ohio Supreme Court had made themselves a "super-legislature" with the power to strike down any law passed by the General Assembly and signed by the governor, merely because the court's majority disagreed with the law for policy reasons.

In response, the ODA and other partners, including the Ohio State Medical Association, and other business groups, re-focused our efforts on educating Ohio voters on the appropriate role of the courts and that Ohioans ought to elect justices that respect the traditional judicial role as interpreters of the law, and not as activist policymakers from the bench. The

Ohio Dental Political Action Committee supported candidates to Ohio's highest court who pledged to respect the policy-making authority of the legislative branch. By 2002, consistent with our message and overall efforts related to the Ohio Supreme Court, Ohio voters began electing justices to the court that assumed the traditional role of judging by applying the law in a neutral manner, instead of making public policy from the bench.

Then, the ODA again took the lead in trying to pass civil liability reforms with the expectation that the "new" Ohio Supreme Court would respect the policymaking authority of the General Assembly if the legislature adopted civil liability reforms. We advocated for significant legislative changes to the malpractice lawsuit system, including caps on damages, reform of joint and several liability, reform of the collateral source rule, and, most importantly, a four-year statute of repose.

Caps on Damages

The malpractice reform bill placed caps on both punitive damages and so-called "pain and suffering" damages. The cap on punitive damages was up to \$350,000 and the general cap for pain and suffering damages was also \$350,000 but could rise to as much as \$500,000 or \$1 million in the case of catastrophic loss (death, permanent disability, loss of a limb, etc.). While these caps are relatively high, we knew that if enacted, they would add some certainty to a provider's maximum liability (which would help lower malpractice insurance premiums for certain health care specialties) and would help prevent those headline grabbing cases where juries return multi-million dollar verdicts, usually inflated at the urging of the plaintiffs' attorneys who take a significant portion of these awards in contingency fees. While the caps on damages were important to overall fairness, they were very controversial, as the caps would directly impact the lawyers' contingency fees and the lawyers' groups have significant influence at the Statehouse.

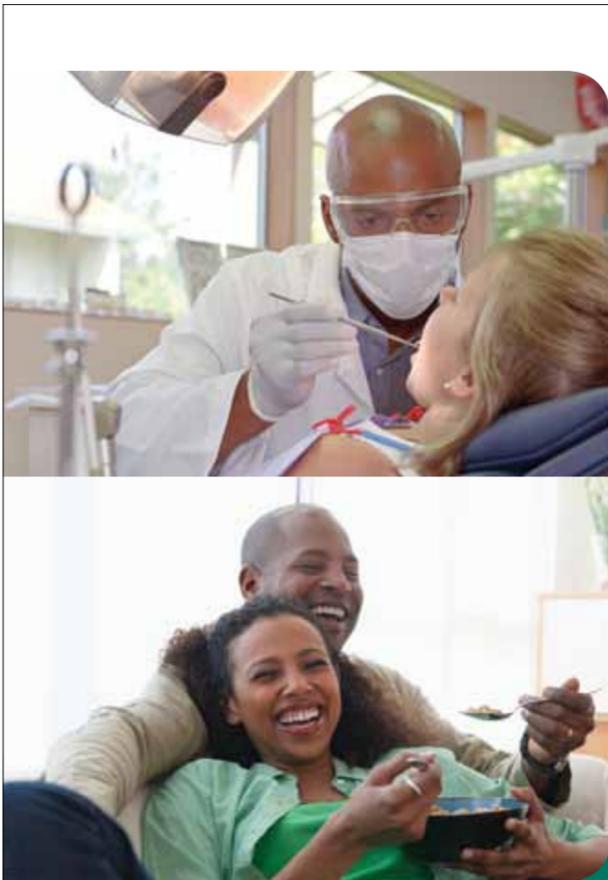
Joint and Several Liability

We also sought to reform the joint and several liability aspect of Ohio's litigation system. Joint and several liability means that, in a multi-defendant personal injury or malpractice lawsuit, if a defendant is found 10 percent at fault, he or she can still be made to cover 100 percent of the damages, especially if the other defendants cannot be found or do not have assets/insurance to cover their portion of the damages. Joint and several liability was the main incentive for plaintiffs' attorneys to cast as wide a net as possible when they sue. The theory is "sue everyone" – especially if they have "deep pockets" – because even if they are only peripherally at fault – the plaintiff can still get 100 percent of the damages from them. By reforming joint and several liability, we set out to establish "proportional liability," so that if a defendant is only 10 percent at fault, he or she is only responsible for 10 percent of the damages.

Collateral Source Rule

The malpractice reform legislation also included reform of the collateral source

See **COURT**, page 9



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Legal Briefs

Keith Kerns, Esq. ODA Director of Legal & Legislative Services

November's election is in the rearview mirror for most observers, and politics is set to take a back seat for another four years. But for ODPAC, the Ohio Dental Political Action Committee, the work of defending Ohio's dentists and dental patients is just beginning.

Health care is in the midst of transformative change, and many issues important to Ohio dentists are under debate: implementation of the health insurance exchange, expansion and coverage of the Medicaid program, new taxes and midlevel dental providers.

The reality is that politics matters, not just during election season but throughout the year. Fortunately, Ohio's dentists are in a strong position to positively impact these debates in a variety of ways.

First, dentists can help ensure that pro-dentistry candidates win elections and become decision-makers by supporting ODPAC. ODPAC is the political arm of organized dentistry and is the only PAC in Ohio that represents the interests of Ohio dentists.

PACs were established as a mechanism for like-minded individuals to bind together to influence elections and help level the political playing field with big dollar contributors like insurance companies and labor unions. ODPAC allows dentists to pool their individual contributions together in order to make substantial contributions to the campaigns of pro-dentist candidates who may be in a position to influence the issues that affect dental patients and practices.

ODPAC doesn't just operate in Ohio. It is a federally registered PAC and has an affiliation with ADPAC, the American Dental Association Political Action Committee, in order to help influence Congressional elections and issues on the national level.

ODPAC cannot receive funds from the ODA and is funded solely from the contributions of individual Ohio dentists, their spouses and dental students. It is also non-partisan in operation. ODPAC has supported candidates of all political persuasions in the past, but those candidates all have a common thread: support for Ohio dentists and the issues of impor-

Election is over but ODPAC still at work

tance to dentistry.

Second, dentists can be powerful grassroots advocates. As highly trained professionals, dentists are respected in local communities. Legislators know this and they value the opinion of local dentists as constituents. Legislators also know that dentists see hundreds of their other constituents on a daily basis and are in a unique position to shape the public's impression of a politician or view on a political issue.

Dentists provide legislators with a unique source of information. Many elected officials know very little about dentistry, the delivery of health care or the challenges facing small businesses. It's important for them to know how their decisions can impact patients and the profession. Consequently, dentists should stay informed on current legislative issues and consider attending legislative events like local dental society Capital Club meetings and the ODA Day at the Statehouse taking place this month in Columbus.

In these tumultuous times dentists can't afford to sit on the sidelines and hope that things work out for the best. Being

proactive as a grassroots advocate and supporter of ODPAC is the best way a dentist can ensure that the changes on the horizon don't impact their patients,

practices and way of life in a negative way.

For more information on ODPAC, contact the ODA Department of Government Affairs at (800) 282-1526.

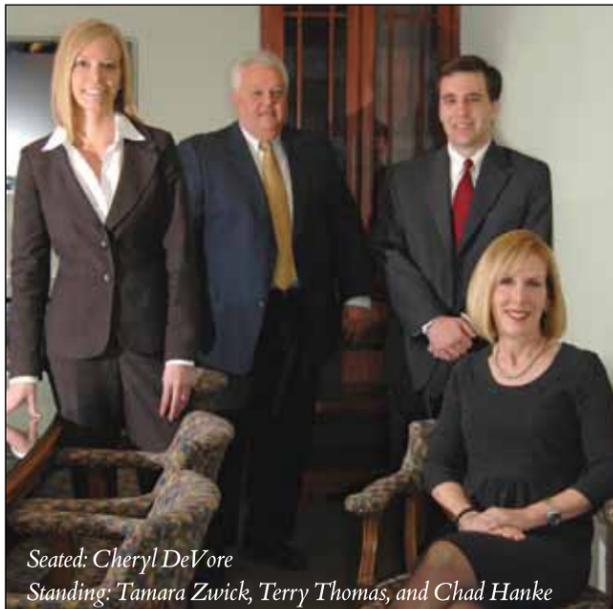
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ODA seeking nominations for Awards of Excellence

ODA Staff

Each year, the Ohio Dental Association honors those who have offered distinguished service to dentistry, and members and local dental societies are encouraged to nominate those they know who have made extraordinary efforts to improve their profession and their world.

The ODA Awards of Excellence recognize men and women who give of their time and talent to improve oral health care by offering treatment, outreach or education.

The most prestigious of these awards is the Distinguished Dentist Award, which has been presented annually since 1967 to a dentist who has demonstrated service, commitment and dedication to the dental profession throughout his or her career.

Nominees for the award must be ODA members in good standing and should display leadership, dedication, commitment and outstanding contributions at the local, state and national levels.

The Achievement Award, given since 1978, honors those individuals who have made outstanding contributions to the dental profession and to oral health. Nominees are not required to be dentists, but should display a personal and professional commitment to dentistry and the public's oral health. These individuals are honored as ambassadors for the profession to the community.

The Marvin Fisk Humanitarian Award honors those who offer dedication to improving oral health care in at-risk communities. They may have served overseas or closer to home, spending time and often their own finances and other personal resources to help improve oral health care and fight illnesses, such as oral cancer.

Since 1991, the N. Wayne Hiatt Rising Star Award has been presented to a dentist in practice 10 years or less who has demonstrated outstanding leadership and commitment to organized dentistry. ODA members who began to practice Jan. 1, 2003, or later are eligible. Honorees have shown outstanding initiative, a strong commitment to volunteerism and promise for continued accomplishment within the profession.

The Access to Dental Care Award is given to an entity that helps reduce the access to care problem in Ohio by offering care to underserved populations through free or reduced fee dental care.

Nominations for the 2013 Awards of Excellence will be accepted through March 22, 2013. Award entry information and nomination forms are located at www.oda.org or you may contact Michelle Blackman at the ODA at 800-282-1526 or at michelle@oda.org.

The 2013 Awards of Excellence recipients will be honored at a special ceremony during the ODA's 147th Annual Session, which runs Sept. 19-22, 2013, in Columbus, Ohio.

Dental Quality Alliance to host conference

The Dental Quality Alliance (DQA), a multi-stakeholder alliance of non-profit associations, government agencies and private organizations with a common mission to improve oral health, will convene a conference on Improving Dental Quality through Measurement on June 28-29, 2013, at the American Dental Association Headquarters at 211 East Chicago Avenue in Chicago, Illinois.

The conference sessions are based on the six aims of high quality health care as defined by the Institute of Medicine (IOM) - safe, effective, patient-centered, timely, efficient and equitable health care. Participants will learn the need for and goals of quality measurement, review measurement techniques, examine emerging trends in quality improvement and patient safety, and develop strategies for successfully leading and influencing health care improvement in dentistry.

This conference will train 100 leaders in dentistry who commit to promoting the implementation of measurement to pursue common goals of quality improvement in oral health. More information and an application can be found at <http://www.ada.org/8138.aspx>. Tuition is free to attendees who will earn CE credit. Participants must pay for their own travel, lodging, and meal expenses. Applications are due by May 1.

Ohio Safety Congress & Expo set for April 9-11

The Ohio Bureau of Workers' Compensation is hosting the Ohio Safety Congress & Expo on April 9 through 11 at the Greater Columbus Convention Center.

This conference will provide solutions for worker safety, workers' compensation and rehabilitation sessions, an equipment and services expo and CEUs.

Visit www.ohiobwc.com for more information or to register.

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ODA Meeting & Event Calendar

Mar.

- 19 Ohio Dental Political Action Committee
- 19-20 Council on Dental Care Programs & Dental Practice
- 20 Dental Education & Licensure Committee
- 20 Day at the Statehouse

Apr.

- 11 Executive Committee
- 11 Council on Membership Services
- 11 Council on Access to Care and Public Service
- 12-13 Leadership Institute
- 12 Ad Interim Committee
- 12 Strategic Planning Committee
- 12 Callahan Commission
- 13 ADA Leadership Nomination Committee
- 13 Subcouncil on New Dentists

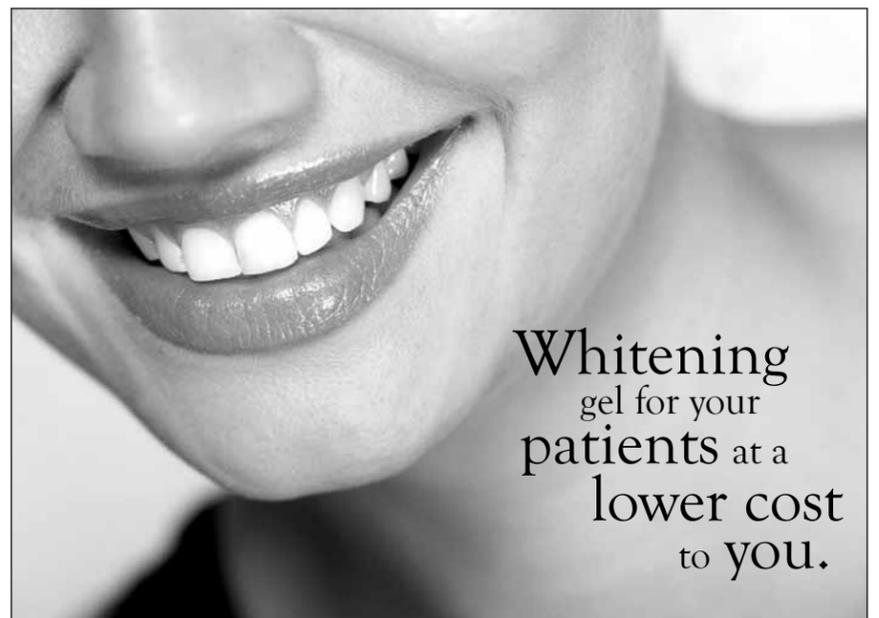
American Dental Association's Current Dental Terminology (CDT) changes now in effect

The newest version of the American Dental Association's Current Dental Terminology (CDT) took effect on Jan. 1, 2013. The new *CDT 2013: Dental Procedure Codes*, which is now being revised and updated on an annual basis, includes 35 new codes, 37 revised codes, 12 deleted codes and 7 new or revised service categories/sub-categories. An important code change relative to Medicaid is that the topical fluoride code (D1203) was eliminated and replaced by the code D1208. All third party payers, including Ohio Medicaid and the Medicaid HMOs, are required to utilize the new D1208 code, and dentists who have not already started using the D1208 should do so immediately.

Medicaid fee-for-service program requires dentists to submit claims electronically

The Medicaid fee-for-service program's requirement that dentists submit claims electronically took effect on Jan. 1, 2013. Claims submitted on or after Jan. 1, 2013, will not be processed unless they are submitted electronically. Dentists are also required to "arrange to receive Medicaid reimbursement from the department by means of electronic funds transfer."

Medicaid HMOs are not mandated to require dentists to submit electronic claims for services provided to Medicaid managed care program recipients.



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The ODA Executive Committee and staff thank all Give Kids a Smile volunteers for their commitment to this program. We know there are many professionals who give their time and talents to help children throughout the year. Space precludes us from listing the name of every volunteer; however, you are all very much appreciated and you do make a difference. Below is a list of participating dentists by dental society and participating clinics and other organizations as provided through press time. Please contact Laura Maguire, ODA public service assistant, at laura@oda.org or (800) 282-1526, if there are corrections or additions to this list.

Akron

Dr. Michael Blum
Dr. Kristine Drummond
Dr. Kristie Engler
Dr. Kevin Gams
Dr. John Gerstenmaier
Dr. Anne Gormley
Dr. John Heffernan
Dr. Cyril Jendrisak
Dr. Rebecca Kucera
Dr. Greg Mertes
Dr. Bob Miller
Dr. Elizabeth Neal
Dr. Kavita Patel
Dr. Mark Perko
Dr. Loren Petry
Dr. Raj Vij
Dr. Ryan Walton
Dr. Robert Zavodny

Central Ohio

Dr. Alissa Gibson
Dr. Alisha Gray
Dr. Ryan Higgins
Dr. Irene Lin
Dr. Glen McMurray
Dr. Autumn Sackett
Dr. Mitchell Schwartz
Dr. Darrel L. Scott
Dr. Tyler L. Scott

Cincinnati

Dr. John Gennantonio
Dr. Sarah Husted
Dr. Daniel Kelley
Dr. Eric J. Koren
Dr. Elizabeth Mueller
Dr. Dennis Perry
Dr. James Pierce
Dr. Parneet Sohi
Dr. Michael T. Schaeffer
Dr. Katie J. Steele
Dr. Kathryn Stewart
Dr. Drake Tollefson
Dr. Wayne R. Wauligman

Columbus

Dr. Yaman Al-Hadidi
Dr. Homa Amini
Dr. Richard Baxter
Dr. Jacinto Beard
Dr. Karina Bogdasarova
Dr. Janet Bolina
Dr. Yissell Carpentino-De Jesus
Dr. Aaron Carroll
Dr. Katherine Carroll
Dr. Brian Dansie
Dr. Jonathan Draney
Dr. Stephanie Furlong
Dr. Elizabeth Gosnell
Dr. Reza Heshmati
Dr. Jeffrey Howenstein
Dr. David Itkoff
Dr. Ramya Jagannathan
Dr. Christian Johnson
Dr. Marlina Judd
Dr. Gerald Kassooy
Dr. Nicholas Kerns
Dr. Anne Kragor
Dr. Ashok Kumar
Dr. Ben Lamielle
Dr. Kristin Lawson
Dr. Patrick Lloyd
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Dr. Tim March
Dr. Christine Marquard
Dr. Dennis McTigue
Dr. Mark Morrison
Dr. Daniel Reed
Dr. Kyle Reynolds
Dr. Christopher Rosenvall
Dr. Suhyun Rue
Dr. Perry Sarle
Dr. Aparna Sadineni
Dr. Dale Sharples
Dr. Hilary Soller

Dr. Rosalyn Sulyanto
Dr. Bobby Thikkurissy
Dr. Katie Vincer-Sears
Dr. Gabriela Weiss

Corydon Palmer

Dr. Jeff Caldwell
Dr. Marilyn Davis
Dr. Lori Fitzgerald
Dr. Jeff Lafuria
Dr. Jeffrey Logan
Dr. Kathy Montgomery
Dr. Michael Moore
Dr. Sergio Nadler
Dr. Lee Rice
Dr. Sangeetha Sethi
Dr. Sheffali Sheth-Nadler
Dr. Rajiv Teneja
Dr. Shane Wellington

Dayton

Dr. Todd Baker
Dr. Michael Halasz
Dr. Lisa Marshall
Dr. Rochelle Reichley
Dr. Judy Robinson
Dr. Katie Steele
Dr. Leigh Ann Trotter
Dr. Brad Vosler
Dr. Paula A. Vosler
Dr. Gordon Womack

Eastern Ohio

Dr. Joe DePalma
Dr. Jim Fraser
Dr. John Kramer
Dr. Thomas Matanzo

Greater Cleveland

Dr. Roderick Adams
Dr. Laura Adelman
Dr. Mario Alemagno
Dr. Anita Aminoshariae
Dr. Jackie Beard
Dr. Clara Brannan
Dr. Jeff Campbell
Dr. Christopher Chapman
Dr. Renee Commarato
Dr. Christopher M. Connell
Dr. Kari Cunningham
Dr. Shanee Edmonds
Dr. Lora Elias
Dr. Fady Faddoul
Dr. Gerald Ferretti
Dr. Margaret Ferretti
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Hocking Valley

Dr. Glenn Burns
Dr. Jennifer Lape
Dr. John P. Smith Jr.

Keely

Dr. Linda Albright
Dr. Fred Hogan
Dr. Richard Johnson
Dr. Richard Kennedy
Dr. Robert Merkel
Dr. Scott Meuselbach
Dr. David Vorherr
Dr. James Welland
Dr. Jared Williams

Lorain County

Dr. John Kestranek
Dr. Laura Pall
Dr. Christopher Pardee
Dr. Melanie Satterfield
Dr. Ihor Suszko

Maumee Valley

Dr. Andrew Aderman
Dr. David Behringer
Dr. Scott Brown
Dr. Michael Carpenter
Dr. Thomas Cromwell
Dr. Jason Juarez
Dr. Robert Leitner
Dr. Robert Lockman
Dr. Kirk McKibben
Dr. Michael Mott
Dr. Tyler Pittman
Dr. Stanley Tipton
Dr. Shea Walkup
Dr. Luke Walz
Dr. Lora Wonderly
Dr. Paul Wyse

Medina County

Dr. Jeffrey Esterburg
Dr. Allan Milewski
Dr. Jennie Nichols
Dr. Charles Pfister

W.D. Miller

Dr. Tom Beattie
Dr. Geoffrey Bauman
Dr. Gary Debevoise
Dr. Sam Kiner
Dr. Scott Null
Dr. Tim Wigal

North Central Ohio

Dr. Aaron Carmean
Dr. Chris Ebert
Dr. Steven P. Geroski
Dr. Thomas Guernsey
Dr. Gregory Hart
Dr. Joseph Kim
Dr. Lata Stefano
Dr. Norman Sommers
Dr. Timothy P. Sulken
Dr. George Trusk
Dr. Peter Wolfram
Dr. Andrew Zucker

Northeastern Ohio

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Dr. Richard Cavolo
Dr. Jacqueline Cerar
Dr. Steve Gajda
Dr. Kim Gardner
Dr. Cary Goldstein
Dr. Richard Gustaferro
Dr. Margaret Howell
Dr. Jason Majors
Dr. Andrea Miller
Dr. William Nelson
Dr. Elliott Rice
Dr. Lisa Richards
Dr. Richard Scherbauer
Dr. Crystal Schneider
Dr. Greg Snevel

Dr. Zenohia Tamboli Northwestern Ohio

Dr. Stan Doty
Dr. Nancy Dysinger
Dr. Bruce Heater
Dr. Emily Heintzelman
Dr. Thomas Mitchell
Dr. John Strawman

Rehwinkel

Dr. Phil Burwinkel
Dr. Daniel J. Clark
Dr. Joseph Jordan
Dr. Lesia Langston
Dr. Avni Maru
Dr. Hiral Modi

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Dr. Hal Jeter
Dr. Teresa Martin
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Dr. Greg Prater
Dr. Kathryn Sutton
Dr. Larry Wright

Stark County

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Dr. Jon Ash
Dr. Mike Bernard
Dr. Thomas Birong
Dr. Jim Birong
Dr. Larry Brandau
Dr. Erick Chamblee
Dr. Emily Cheyney
Dr. Ben Cook
Dr. Jim Fanno
Dr. Gary Giammarco
Dr. Stephen Girdleston
Dr. Grant Hunsicker
Dr. Kaitlin Johnston
Dr. James Madigan
Dr. Frank Omerza
Dr. Tom Paumier
Dr. Kate Pavlick
Dr. Cindy Rohrbaugh
Dr. Kelly Roth
Dr. Ron Saxen
Dr. David Severson
Dr. Ron Stanich
Dr. Erwin Su

Dental Clinics

Akron/Barberton Community Health Resources Dental Clinic
Case Western Reserve University School of Dental Medicine
Choffin Career and Technical Center Dental Clinic
Colgate Bright Smiles, Bright Futures Mobile Van
Compassionate Care Free Clinic
Cuyahoga Community College Dental Hygiene Clinic
DCNWO, Blanchard Valley Clinic
Dental Center of Northwest Ohio
Eastern Gateway Community College
Erie County Health Department Dental Clinic
Fortis College Dental Assisting Clinic
Huron County Health Department
Lakeland Community College Dental Hygiene Clinic
Lorain County Community College Dental Hygiene Clinic
Lorain County Health & Dentistry
Medina County Oral Health Coalition
Northwest Ohio Dental Clinic at Henry County Health Department
Owens Community College Dental Clinic
Primary Health Solutions in Middletown
Ronald McDonald Care Mobile
Shawnee State University Dental Hygiene Clinic
Sinclair College Dental Hygiene Program
St. Elizabeth Humility of Mary Health Partners Dental Clinic
Summa Health System Center for Dental Health
The Ohio State University College of Dentistry
Third Street Family Health Services
University of Toledo Medical Center Dental Clinic

Dr. Jeremy Unger
Dr. Joe Wigfield
Dr. Mike Williams
Dr. Sam Wise

Toledo

Dr. Theresa Beham
Dr. Ted Beitelschees
Dr. Thomas Bowers
Dr. Jeffrey Breymaier
Dr. Aurelio Bula
Dr. Timothy Cadden
Dr. Shafaq Chaudhary
Dr. Robert Clines
Dr. April Davis
Dr. William Davis
Dr. Kaylynn Flippo
Dr. Jon Frankel
Dr. Michael Judy
Dr. Shabbir Hashim
Dr. Scott Kelly
Dr. Nadeem Khan
Dr. Erin Knierim
Dr. James Kwasniak
Dr. Robert Love
Dr. Jennifer Ludwig
Dr. James Moeller
Dr. Matthew Nakfoor
Dr. Natalie Nechvatal
Dr. Amy Nedley
Dr. Michael Nedley
Dr. Keith Norwalk
Dr. Frank Pace
Dr. Ashley Paulus
Dr. Tracy Poole-Swerlein
Dr. Ed Posluszny
Dr. Nathan Romney
Dr. Richard Salander
Dr. Larry Schmakel
Dr. Joseph Sexton
Dr. Chad Shobe
Dr. Frank Tuzzio
Dr. Heath Wallace
Dr. Laura Westover

Western Ohio

Dr. Charles Edelen
Dr. William "Lee" Huskey
Dr. Lytha Miller
Dr. Damen Patel
Dr. Jeffery Van Treese

And a special thank you to the dental students from Case Western Reserve University School of Dental Medicine and The Ohio State University College of Dentistry.

Ohio Dental Association Foundation raffle fundraiser back in 2013

ODA Staff

It's back!

The ODA Foundation's popular raffle fundraiser has returned for 2013 and tickets are now available.

This year's raffle features a top prize of a two-year lease on the winner's choice of an Audi A-4 FrontTrak Sedan or Volkswagon EOS Komfort 2-door sedan – or the \$20,000 cash equivalent. Second prize is a 1.23 carat woman's diamond pendant valued at \$3,000 and the third prize is \$1,000 cash. In addition, all tickets purchased by Aug. 19 will be entered in the special Early Bird Drawing for a cash prize of \$500.

"We are excited that the ODAF is again holding its raffle fundraiser," said Chairman of the ODA Foundation Board of Trustees Dr. Jack Spratt. "We can continue to make a difference to some of our state's most vulnerable citizens and have a fun fundraiser for ODA members."

Tickets are \$100 each or six for \$500 and can be purchased from any ODA Foundation trustee listed to the right, or by calling the ODA Foundation at (800) 282-1526. A ticket order form is also available online at www.oda.org/commu-



An ODAF grant in 2011 helped support the special needs pediatric dental suite expansion project at Mercy Medical Center in Canton. The lift chair helps patients with disabilities have access to dental care at this clinic.

nity-involvement/oda-foundation to download and fax or mail to the ODA. Tickets will also be sold at the ODA Leadership Institute in Columbus on April 12-13.

The Early Bird Drawing will be held at

Members of the Ohio Dental Association Foundation 2013 Board of Trustees are:

- Dr. Jack Spratt, Jr., Chairman (Lima)
- Dr. Billie Sue Kyger, Vice Chairman (Gallipolis)
- Dr. Ken Brandt (Cincinnati)
- Dr. Jim Fanno (Canton)
- Dr. H. Sam Fick (Toledo)
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- Dr. Kevin Laing (Van Wert)
- Dr. Ron Lemmo (Wickliffe)
- Dr. E. Karl Schneider (Mentor)
- Dr. Ron Stanich (Massillon)
- Dr. Jeffrey Tilson (Columbus)
- Dr. James Zimmerman (Toledo)

Proceeds from the annual raffle help the Foundation fund scholarships for Ohio dental students and award grants for dental care programs and events in Ohio.

More than \$642,000 has been awarded by the ODA Foundation since 1995, including more than \$305,000 in grants to worthy oral health initiatives and more than \$337,000 in scholarships.

Beyond their studies and activities in dental school, the scholarship recipients from Case Western Reserve University School of Dental Medicine and The Ohio State University College of Dentistry are active in volunteerism and organized dentistry – and many serve as a dental student liaison on ODA councils and committees. Two-time ODAF scholarship recipient Andrew Hansen is a third year dental student at OSU, and has also served as student delegate to the ODA House of Delegates.

"I hope to continue connecting other students from Ohio with the ODA for the rest of my time at OSU," Hansen said. "I am very grateful to have received such an award and I look forward to working with the ODA for many years to come."

See RAFFLE, page 9

GKAS, from page 1

as the tooth fairy, and the kids were just enthralled with her," Richards said.

In the days preceding Give Kids a Smile, volunteer dentists from the NEODS and Greater Cleveland Dental Society provided free dental screenings to 319 students at three Cleveland charter elementary schools that are part of the Breakthrough Schools network and from Royalview and Edison Elementary Schools in the Willoughby Eastlake School System. Those children diagnosed in need of dental care will be offered treatment through the Ronald McDonald Care Mobile of Northeast Ohio later this school year. The screenings were in partnership with the Colgate Bright Smiles Bright Futures program and this was the fourth year that BSBF has partnered with the Ohio Dental Association to hold these screenings in conjunction with the GKAS kickoff event.

Throughout the state, more than 80 Give Kids a Smile events were scheduled, with an estimated 17,000 children to receive dental services, education and oral care products. Many events took place Feb. 1, and others will continue during the school year. The estimated dollar value for care provided during these events is \$900,000.

OSU Give Kids a Smile event

The Ohio State University College of Dentistry held a Give Kids a Smile event on Feb. 9. This was only the second time the College of Dentistry has held the event

at the college's Postle Hall Dental Clinics.

The first event at the college's clinics was held in October 2012, and the February event saw several repeat patients, said Dr. Elizabeth Gosnell, coordinator for the OSU event.

She said many patients from the first event needed follow-up care, and although the college tried to schedule those patients in their regular clinic hours at a reduced fee, most parents did not follow through on that service. Many of them did, however, return with their children to the Give Kids a Smile event for their follow-up care.

"We really reached out heavily to get them back because a lot of them needed restorative services," Gosnell said. She added that because the program happens twice a year, it could serve as a dental home for those patients who are unable to receive care at a traditional dental home.

The February event saw 148 children ages 6 months to 18 years and offered examinations, prophylaxis, sealants, radiographs, restorations, extractions and crowns. At the October event, 102 children were seen and received free exams, preventive and other needed treatment.

OSU recruited children in need through the Columbus Public Health list serve. They sent information to organizations throughout Columbus, and families who needed dental care called in to schedule an appointment. An answering service then screened the callers to find out if

the ODA office on Monday, Aug. 26. The drawing for the other three prizes will be held in the Exhibit Hall at Annual Session on Saturday, Sept. 21 at the ODA Foundation booth.



ODA Staff

Nathan Prueter, a third year dental student at The Ohio State University, gets ready to examine 7-year-old Joy as Brutus the Buckeye looks on during the OSU Give Kids a Smile event Feb. 9.

the patients were eligible for care through Give Kids a Smile.

"I was so pleased to see that this event fostered collaboration among the members of our college community, our corporate partners and the local community as we worked together to help serve the children of Columbus," said OSU College of Dentistry Dean Patrick Lloyd. "It is my hope that our students take what they learned from this experience with them as they go into dental practice."

10 faculty, 10 staff, 20 residents, 141 dental students, 44 dental hygiene students and 63 undergraduate students volunteered at the event.

The event also had 10 student coordinators who worked with Gosnell and two other staff members to organize the event, find volunteers, apply for grants

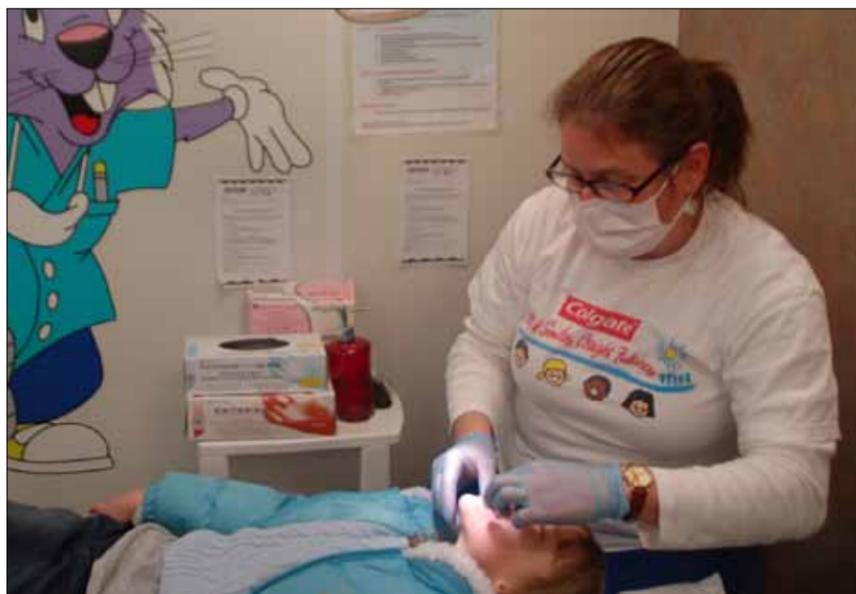
and coordinate other fundraising events.

"I think hopefully all students, especially the coordinators, will feel comfortable organizing similar events once they graduate," Gosnell said.

She said the event was a great learning experience for the students, and many of the students were affected by the realization that the patients they saw did not have a dentist to visit regularly.

Dean Lloyd was instrumental in making the event so successful, Gosnell said.

"Dean Lloyd has been a driving force behind this," she said. "It was his idea to build it to the capacity that we have so far, which I didn't think would be possible for just the second time. He really had the vision and told us what he thought it could be, and it already is. That's pretty impressive."



ODA Staff

Dr. Lisa Richards, coordinator for the Give Kids a Smile kick-off event, sees a patient in the Colgate Bright Smiles Bright Futures mobile dental unit during the Give Kids a Smile Day event at Lakeland Community College on Feb. 1.

Check out the latest issue of **generationD**

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Dental Insurance Corner

ADA still evaluating possible class action lawsuits against insurance carriers

Christopher A. Moore, MA
ODA Director of Dental Service

The American Dental Association has filed a number of class action lawsuits aimed at defending the dentist-patient relationship and halting what the ADA has seen as unlawful insurance industry practices since the turn of the century. These legal actions had national significance to dentistry and defended sound science and fair dealings on behalf of patients and the profession.

In 2001, the ADA and two member dentists filed a class action suit against Aetna charging the carrier with breach of contract, libel and unlawful interference with the dentist-patient relationship.

The ADA claimed Aetna violated its contract with its subscribers by failing to substantiate lower payments to out-of-network dentists when it did not pay the dentists' actual charges. The ADA also contended Aetna misrepresented how it determined the usual, customary and reasonable (UCR) amounts it paid to out-of-network dentists and knew, or should have known, its payments were below proper UCR amounts.

The lawsuit also questioned Aetna's use of explanation of benefits (EOB) language with unwitting patients of out-of-network dentists that it would not pay the dentists' actual charges because the "provider has engaged in misconduct by attempting to charge excessive and unreasonable fees."

The lawsuit's resulting 2004 settlement required Aetna to take steps to ensure increased predictability and speed of claims payment and to reduce the administrative requirements it placed on dentists seeking payment for services rendered. The insurer also agreed to increase the rate of auto-adjudication of claims submitted by dentists, to disclose its claim reimbursement methods regarding downcoding and bundling and to refrain from automatically downcoding or bundling claims for covered services under dental plans. Aetna additionally agreed to establish a \$4 million settlement fund for dentists and to contribute \$1 million to the ADA Foundation.

In a 2002 case, the ADA and three member dentists filed a class action suit against WellPoint Health Networks Inc. and its wholly owned subsidiary, Blue Cross of California, charging the insurer with similar misdeeds as alleged in the Aetna case. The following year the ADA filed racketeering charges under the Racketeer Influenced and Corrupt Organizations Act (RICO) against CIGNA Corp., MetLife Inc. and Mutual of Omaha, alleging they had conspired to "deny, reduce and delay" payments to dentists under contract to their plans.

Another noteworthy case, which was not initiated by the ADA, involved then New York State Attorney General Andrew Cuomo and numerous health insurance companies doing business in the state of New York. Cuomo alleged a company called Ingenix, a subsidiary of UnitedHealth Group that provides

health care information, technology, research and consulting services, and many health insurance companies had potential conflicts of interest in a system that the insurers were using to calculate reimbursement for patients who received care from out-of-network health care providers.

Cuomo's legal action ultimately resulted in settlements with the insurers that created FAIR Health, Inc. FAIR Health is a national, independent not-for-profit organization that "offers unbiased data products and services to consumers, the health care community, employers, unions, government agencies, policymakers and researchers." It "was formed to take over and improve the database [Ingenix used to determine UCRI and to bring transparency, objectivity and reliability to its construction and to the data products derived from it."

An outgrowth of this effort was FAIR Health's development of the FH Consum-

er Cost Lookup (www.fairhealthconsumer.org), a website that provides free health insurance information, such as zip code specific average dental and medical fees, to assist patients in managing their health care costs.

The ADA is again evaluating the possibility of initiating additional class action lawsuits on the profession's behalf. Two possible cases are under consideration: an Ingenix-type case involving underpayments to out-of-network dentists based on skewed fee data and a recoupment case that would challenge the practice

of some third-party payers to assert overpayment with regard to one patient and then recoup the alleged overpayment by lowering reimbursements for other patients.

According to the ADA, the profile for a potential class action plaintiff in an Ingenix-like underpayment case is a dentist who:

- Is a non-participating provider who treated a patient covered by a large payor's dental plan and

See **INSURANCE**, page 9

Editor's note: Dental Insurance Corner is intended to offer information and general guidance but should not be construed as legal advice and cannot be substituted for the advice of the dentist's own legal counsel. Dentists should always seek the advice of their own attorneys regarding specific circumstances. ODA members who would like to submit a dental insurance related question, problem or concern may do so by sending the appropriate information to the ODA Dental Insurance Working Group, 1370 Dublin Road, Columbus, OH 43215, or 614-486-0381 FAX, or chrism@oda.org.

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COURT, from page 3

rule. The collateral source rule prevents a defendant from introducing evidence demonstrating that the plaintiff may have already been compensated for his or her injuries through other sources, like insurance or workers' compensation. Essentially, the collateral source rule acts to protect the ability of plaintiffs and their lawyers to recover multiple times for the same injury. The malpractice reform bill sought to change the law to allow the defendant to introduce evidence of recoveries from such "collateral sources" for the jury or court to consider when determining damages.

Statute of Repose

One of the most significant reforms contained in the bill was the establishment of a statute of repose for medical and dental claims. As many readers already know, there is a one-year statute of limitations for dental malpractice claims. The courts have interpreted the statute of limitations pursuant to the so-called "discovery rule." The discovery rule essentially acts to toll the running of the statute of limitations until the plaintiff discovers or reasonably should have discovered his or her injury. So essentially, the statute of limitations provides no time limit for dental or medical malpractice liability because practically every plaintiff's attorney claims his or her client only recently "discovered" the injury prior to filing the lawsuit – regardless of how long ago the medical or dental care was actually rendered. The discovery rule basically meant there was no time limit for a medical or dental claim. This is the main reason malpractice insurers tell health care providers, including dentists, to keep their patient records "indefinitely." The records are necessary to defend against malpractice lawsuits and, under the discovery rule, a lawsuit

could be brought at any time, no matter how long ago the care was rendered.

To address these issues, we included a four-year statute of repose on medical and dental claims in the malpractice reform bill. A statute of repose creates an outer time limit on liability – regardless of whether the injury is "discovered" or not. The policy reasons for a statute of repose are similar to those for a statute of limitations. It is unfair for professionals to have liability hanging over their heads forever. And without any time limit on liability, the record-keeping burden extends indefinitely since patient records are critical to an effective defense. Additionally, after a certain amount of time, witnesses' memories fade or they die off, which makes defending against such claims nearly impossible. Moreover, often times, juries judge defendants based on the jurors' experience with current technology – even though, because of the passage of time, such technology might not have been available at the time the services being sued upon were provided.

The Trial Lawyers Make Their Case and the ODA Responds

In November 2002, bills that included the above-discussed provisions were pending at the end of the legislative session. If the legislation didn't pass by Dec. 31, 2002, the reforms to the liability system would not become law. The trial lawyers pushed to kill the legislation. When it became clear that they could not get the votes to kill the malpractice reform bill, the trial lawyers focused on trying to get two provisions deleted from the bill: the caps on damages and the statute of repose. The Ohio State Medical Association made it a priority to try to save the caps on damages. It was up to the ODA's advocacy team to defend the statute of repose.

From the ODA's perspective, the statute of repose was at least as important as the other reforms. We knew that the statute of repose could benefit every dentist in Ohio, in terms of placing an outer time limit on their exposure to liability and potentially relieving some of the record-keeping burdens. The ODA decided to go full bore in advocating for enactment of the statute of repose as part of the malpractice reform legislation.

The trial lawyers' main argument was not over public policy. Instead, they argued that the statute of repose was unconstitutional because it violates the "right to a remedy" guaranteed by the Ohio Constitution. In response, I co-wrote, along with Capital University Law Professor David Mayer, a Buckeye Institute Policy Brief, which was delivered to every member of the Ohio General Assembly, arguing that the enactment of a medical and dental statute of repose was a valid exercise of "legislative policymaking" under the Ohio Constitution.

The ODA submitted written testimony to the General Assembly outlining the reasons that a four-year statute of repose was consistent with the Ohio Constitution and good public policy, and the ODA's advocacy team met with legislative leaders making our case and answering any questions.

In December 2002, the General Assembly passed legislation reforming the tort liability and malpractice lawsuit system, including caps on damages, reforms to joint and several liability and the collateral source rule, and, perhaps most importantly, the four-year medical and dental statute of repose, and then-Gov. Bob Taft signed the reforms into law. While this was a tremendous victory, we knew the battle wasn't over. We knew that a court challenge was coming, and, since a plaintiff would not even have standing to sue until after the four-year statute of repose had run and been applied to his or her situation, it would take several years to resolve the legal challenge to the statute of repose.

The court case challenging the constitutionality of the medical and dental statute of repose finally made it to the Ohio Supreme Court last year. In December 2012, Ohio's highest court, in a 6-1 decision, upheld the constitutionality of the statute of repose. The court specifically noted that the General Assembly had sound public policy reasons for enacting the statute of repose and that passage of the statute was squarely within the General Assembly's policymaking authority under the Ohio Constitution.

While it was a long and drawn out battle, the ODA's advocacy efforts, commitment to principle and persistence finally paid off with the court's ruling upholding the four-year dental statute of repose. Finally, dentists have some certainty and finality with regard to the length of their exposure to malpractice liability.

INSURANCE, from page 8

submitted a claim under an assignment of benefits and

- Received an EOB from the plan reflecting a reimbursement amount that falls below what he/she should have been paid based on what the dentist believes would be indicated by the unbiased applicable geographic and other relevant data and
- Properly appealed to the payor its reimbursement decision, which generally means: the dentist submitted an appeal within the time allowed by the payor; the dentist's challenge is documented in letters, emails, etc., or is recited on an appeal form available from the payor; the term "appeal" is explicitly used, or any word is used that, to a reasonable person, would signify that the dentist appealed the reimbursement decision made by the payor, e.g., "challenge," "dispute," "contest," "object to," etc.; coupled with a demand that the amount of the reimbursement be increased or reviewed for the purpose of determining the correct amount, and
- Received a rejection of the appeal from the payor.

According to the ADA, the profile for a potential class action plaintiff in a recoupment case is a dentist who:

- Is a non-participating provider who treated a patient covered by a large payor's dental plan and submitted a claim under an assignment of benefits and
- Received reimbursement for the treatment provided to that patient and
- Received subsequent notification from the payor alleging that it overpaid the dentist in connection with that patient and that the payor is entitled to recoup the (alleged) overpayment and
- Either later or as part of the same notification the payor informs the dentist that it is lowering reimbursement amounts for another patient, or for other patients, in order to recoup the (alleged) overpayment.

In addition, the ADA would like to be contacted by dentists who want to initiate an appeal to ensure the appeal is made in accordance with the rules governing the insurer's appeals process.

Dentists who believe their situations meet the criteria for either of these possible cases should contact ADA staff members Mike Kendall at kendallc@ada.org or Cathryn Albrecht at albrechtc@ada.org.



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RAFFLE, from page 7

Grants awarded in 2012 by the ODAF continue to help:

- Stark County Dental Society's volunteer program to provide free dentures to uninsured veterans.
- Access Mahoning Valley, a program of the Corydon Palmer Dental Society through which volunteer dentists provide free care to uninsured residents at evening clinics.
- Dentist volunteers with the W.D. Miller Dental Society who provide emergency surgical care at Look up Dental Clinic, a free clinic in Newark. In its first 10 months of operations, this clinic helped 800 adults.
- Nationwide Children's Hospital Dept. of Pediatric Dentistry as it

provides dental screening, care and oral health education to low-income pregnant teens, partnering with Grant-Riverside Hospital's Prenatal Mobile Unit.

- The OSU College of Dentistry as it held two Saturday events of free restorative and preventive care to nearly 300 underserved children.
- The Dental OPTIONS program, which matches underserved and uninsured Ohioans with dentists who agree to provide care for free or reduced fees.

To learn more about this year's raffle and other activities of the ODA Foundation, contact Kathy L. Woodard, ODAF director, at (800) 282-1526.

Gov. Kasich's proposed budget affects Ohio's dentists, patients

ODA Staff

Gov. John Kasich announced the framework of his budget proposal for fiscal years 2014 and 2015 in February. The proposal includes several items of importance for Ohio's dentists and dental patients.

An important aspect of the proposed budget for dentistry is continued coverage for optional Medicaid services, including adult dental Medicaid services, for those individuals currently eligible for Medicaid. Maintaining coverage for this critical program has been a top priority of the ODA for the last decade. Ohio is one of only a dozen jurisdictions that maintain a comprehensive mix of dental services for adults under their Medicaid programs. Nine states provide no coverage, 15 cover emergency procedures only and another 15 provide coverage for limited procedures.

"We are very pleased that Governor

Kasich has once again realized the importance of continuing funding for this critical program," said ODA President Dr. Kim Gardner. "The program is an important part of the dental safety net in Ohio and is cost effective."

Estimates show that an emergency room visit for a dental concern costs the state at least four times the amount of a visit to a dental office. Many times an emergency room visit does not provide the care necessary to resolve the underlying dental concern, which can increase the propensity for additional visits and cost. The ODA has successfully argued that providing dental coverage allows Medicaid recipients to seek definitive care in the most cost-efficient setting – a dental office.

The budget proposal also would expand Medicaid coverage to include all adults with incomes of up to 138 percent of the federal poverty level (FPL). This

expansion will cover a "coverage gap" that would be created by the Affordable Care Act. The Federal government will be establishing a Health Insurance Exchange to offer tax credits for insurance premiums to Ohioans with incomes between 100 percent and 400 percent of the FPL, but no credits will be provided to those people below 100 percent FPL. This means that without an expansion of Medicaid in Ohio there would be a coverage gap for those adults with children who earn between 90 percent and 100 percent of the FPL and childless adults who are under 100 percent of the FPL. The budget proposal to expand Medicaid would eliminate this gap, however those individuals included in the expansion will only receive the essential health benefit as defined by the Affordable Care Act, which does not include dental care for adults.

For the first three years, the federal

government will pay the additional costs associated with expanding Medicaid to cover up to 138 percent of the FPL. By 2020, that funding will decrease to cover 90 percent of those costs.

Ohio Medicaid estimates 366,000 individuals will enroll, including 270,000 previously uninsured Ohioans, which will add an additional estimated cost of \$2.6 billion over the biennium, all of which will be paid by the federal government, according to the Office of Health Transformation.

The budget also proposes a phased-in 50 percent income tax cut for small business. Owners of pass-through entities, or PTEs, would be allowed a deduction of 50 percent of their annual PTE income, up to \$750,000 with the deduction capped at \$375,000.

A phased-in 20 percent income tax

See BUDGET, page 11

Ohio Department of Taxation's Consumer Use Tax Amnesty program ends May 1

ODA Staff

The Ohio Department of Taxation's Consumer Use Tax Amnesty program ends May 1, 2013. The program provides taxpayers the opportunity to satisfy their past consumer's use tax liability.

In early 2011, the department announced a stepped up emphasis on collection of Ohio's use tax. This increased effort is twofold: first, the department is focused on educating Ohio businesses about the use tax and how to comply, and second, identifying those businesses which should be paying the use tax and bringing them into compliance.

Ohio's use tax has been in effect for de-

cadecades and exists to protect Ohio vendors from unfair competition from out-of-state sellers. In-state merchants are required to collect Ohio sales tax when selling to an Ohio resident or business. Without enforcement of the use tax, Ohioans could simply utilize out-of-state vendors for office purchases, avoiding any sales tax and placing Ohio businesses at a disadvantage.

The most common use tax situation is a purchase made from an out-of-state vendor who does not charge sales tax; however, the use tax also applies to purchases made within Ohio when insufficient sales tax was charged. In that situation, the use

tax due is equal to the sales tax rate of the county in which the consumer uses the property.

Service providers, including medical and dental offices, are not exempt from the use tax. Ohio specifically identifies dentists as falling within the definition of a consumer for the purposes of sales and use tax. The law outlines that the purchase of medical equipment, gloves, masks, scrubs and other supplies, along with office equipment such as computers, printers, desks, chairs and lamps, and the purchase of cleaning supplies, lawn care services and janitorial services are subject to the use tax. The department also con-

siders the purchase of dental prosthetics from dental laboratories, with or without a prescription, to be taxable.

Under the new amnesty program, consumers with outstanding use tax liability may have the opportunity to pay the tax without interest, civil or criminal penalties. Should amnesty be granted, the Tax Commissioner will waive all use tax liability due prior to Jan. 1, 2009, and the consumer must make a non-refundable payment of all of the use tax due on purchases made on or after Jan. 1, 2009, through the end of month prior to the month in which

See TAX, page 19

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LEADERSHIP, from page 1

CareConnection and there are several other safety net clinics in central Ohio, introducing dentists to the dental clinic has been an important project for the Columbus Dental Society, Mariotti said.

"The Board of Directors of the Columbus Dental Society has made significant efforts to recruit member dentists to be volunteers, and currently we have sufficient numbers to support the Physicians CareConnection for at least the first year of operation," Mariotti said.

Cincinnati Dental Society's Roselawn Dental Center

The Cincinnati Dental Society opened the Roselawn Dental Center in May 2006 to address the oral health care needs of children in Cincinnati and Hamilton County. At that time the dental society also created the CDS Oral Health Foundation to help provide funds to the center.

The center provides free care to children without a dental home, who have no dental insurance, including Medicaid, and are in a family with annual income levels up to 200 percent of the federal poverty level.

More than 30 dentists regularly volunteer their time along with dental hygienists and dental assistants who hold an Ohio Radiology Certificate to provide free X-rays, cleanings, restorative care and extractions.

"It is very rewarding to give back to the community," said Dr. Linda Smith, a dentist who volunteers at the center and helps oversee the operations. "These are the children of working people who have no insurance and no government assistance. The parents are always so thankful to be able to get dental treatment for their children without having to do without somewhere else in their tight budget. The children are just happy to be out of pain or to be able to go back to school with teeth that they are not ashamed of or embarrassed by."

The Cincinnati Dental Society works closely with local schools and community centers to help ensure they receive back Health History and Permission forms from guardians. The center also has a "one and out" policy, where if a patient misses one appointment without notifying the center, they are no longer eligible for care at the facility. They also work with an interpreter that can be scheduled for

bi-lingual patients.

"We have become a resource for the community," said Victoria Nixon, executive director of the Cincinnati Dental Society and CDS's Oral Health Foundation, who helps oversee the operations of the center.

The center is located in space donated by the Roselawn Lutheran Church and is open one half day a week for nine months of the year.

Since it opened, the Roselawn Dental Center has provided free dental care to more than 540 children in the amount of about \$385,000.

Stark County Dental Society's relationship with the General Dentistry Residency Program at Mercy Medical Center

The Stark County Dental Society partnered with the Mercy Medical Center in Canton in 2005 to create a general dentistry residency program that started in 2007.

"I think this program has really raised the standard of not only dental care in the community, but medical care by having dentists in a hospital setting, and it's provided a legacy for the future of dental

care in our community," said Dr. Thomas Paumier, vice president of the Ohio Dental Association.

The Stark County Dental Society first came up with the concept of a general dentistry residency program as part of its long range plan in 1989. At that time, Stark County dentists began diligently working with community hospitals in the area to create a program.

In 2005, the Mercy Medical Center committed to starting a program, and after two years of construction and planning, the residency program opened in 2007.

"The biggest challenge was educating our physician colleagues and the hospital administrators of the value of a dental residency program within the hospital and the need for a dental residency program," Paumier said.

Paumier said they overcame this challenge through persistence and education about how adding a general dentistry residency program would increase the quality of care. They spoke about various medical problems dentists can be involved with, and also reviewed statistics about the number of patients that come through the emergency room with dental problems.

Since 2007, the program has seen over 20,000 patients, and over 10,000 of those patients have been Medicaid patients and 6,000 have been reduced fee patients.

"It's really meeting the need for those patients who traditionally have not been able to be seen in a private practice," Paumier said.

The program has a paid director and associate director, plus 33 volunteer dentists on staff. Since 2007, the Mercy Medical Center program has provided \$10 million in dental care, over \$2 million in donated care and \$3 million in discounted care.

In 2009, in celebration of the 100th anniversary of the Stark County Dental Society, area dentists and the dental society raised \$100,000 to create an endowment for the hospital. They have now donated over \$250,000 to the endowment, plus over \$100,000 of in-kind equipment to the Mercy Medical Center.

BUDGET, from page 10

reduction is proposed for individuals, which would reduce the top marginal tax rate from 5.925 percent to 4.74 percent. The income tax cut would be phased in over three years, starting at a 7.5 percent cut in 2013, 15 percent cut in 2014 and 20 percent cut in 2015.

The proposal also would lower the state sales tax rate from 5.5 percent to 5 percent, but expand it to include most services. Services that will continue to be exempted from paying a sales tax include education, medical care including dental care and rent. This expansion of the sales tax to additional services also will apply to local sales taxes, and those tax rates will be reduced differing amounts for each county. The state expects this to provide modest revenue growth over fiscal year 2014-2016 for counties.

Dentistry also saw support in several line items on the budget.

The Ohio Department of Health's access to dental care line item received \$540,484 in each of the next two fiscal years, which is the same as 2012-13. Some of that line item goes to school sealant programs and dental OPTIONS.

A line item for "OSU clinic support" includes \$766,533 for each of the next two fiscal years. This line item is split between the Ohio State University College of Dentistry's clinic and the College of Veterinary Medicine's clinic, and is the same amount received in fiscal year 2012-13.

From here, the budget must be approved by both the House and Senate and could see changes before it is passed.



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The Explorer

Matthew J. Messina, DDS
Executive Editor

Super Awesome

A young man of about 5 was in the office the other day having his teeth cleaned. He had seemed really happy when I came in, so I casually asked him how his day was. He broke into a huge smile and declared, "Super Awesome!" We all laughed and agreed that it was fantastic to have a super awesome day. But it did get me thinking.

What a wonderful thing to have a day that is super awesome. It seems that we have fewer of those days the older we get. When we are young, the simplest things make a day super awesome. A trip to the park on a sunny day, an ice cream cone, butterflies, playing catch, a nap. Somehow when we get older, our expectations get bigger and we set the bar higher to achieve super awesome.

Most of my days are really good, and I have quite a lot that are excellent. But even I have to think about what would make a day super awesome. I can say that I have been blessed to have a number of days that I can remember as an adult where all the planets aligned and I was at my absolute best when I needed to be. Those days truly were super awesome.

I imagine that children were put here to remind us of a time when life was super

awesome! It really isn't about everything having to be so good. To a 5-year-old, super awesome is a matter of attitude. That's the way it should be for us as well. We need to take each day and find the super awesome that's hidden in the gray skies and rain.

My friend, motivational speaker and author Mark Sanborn says that, "no one can prevent you from choosing to be extraordinary!" That is one of the foundational principles in his book *The Fred Factor: How Passion in Your Work and Life Can Turn the Ordinary into the Extraordinary*. The book tells the story of his postman Fred; a regular guy who shows that you can bring artistry to work, even if the work is mundane and you have very little in the way of resources to work with. Sanborn's message is simple, yet profound; build relationships, take the initiative, make a difference! It resonates with people so well that over 2 million copies of the book have been sold.

On March 19, Mark is releasing the follow up to the *Fred Factor*, called *Fred 2.0 New Ideas on How to Keep Delivering Extraordinary Results*. I have had the privilege of reading a pre-release copy and I'm pleased to enthusiastically recommend the book to you. *Fred 2.0* expands on the principles contained in *The Fred Factor* and contains practical messages that relate directly to the practice of dentistry.

Sanborn defines a professional as someone who is more worried about the solutions to your problems than you are. That about sums up the profession of dentistry as well as anything I have heard. One of the recurring challenges we face is the fact that we are always attempting to educate patients, given that we are more concerned about their health than

they are. The profession of dentistry is all about prevention, which is getting people to change course to stop things from happening in the future. We work to show them that we care, so that they will begin to care about themselves and let us help. Our ability to see the future is only good if we can convince people to listen. As Sanborn details in the book, intelligence and skill are important, but it is character and heart that connect with people.

Showing people that we care and have solutions to problems they don't even know exist is hard work. At the end of the day, the best we can do is the best we can do and we can't win over everyone. That doesn't mean we don't try. We just need to adjust our expectations. Success in dentistry can't be measured with every patient each day. Sometimes, something we say today resonates and stimulates action weeks or years later. We need to change ourselves first and keep making the best effort for each patient on each day.

We get positive comments from some patients every day, which makes us happy. However, if we wait for everyone to notice and tell us what a great job we are doing, we will be sorely disappointed. We must first change our own attitude; transform our own lives from ordinary to the extraordinary. Happiness comes from knowing that we have done the right thing in doing a little bit extra. In caring a little bit more.

After all, super awesome isn't something that you get. Super awesome is something you create. It's all around us. We just have to condition ourselves to see it. When someone asks you how your day was today, I hope you can join me and say it was "Super Awesome!"

Dr. Messina may be reached at docmessina@cox.net.



Between the Lines

Ken Jones, DDS, JD
Guest Columnist

To Market

"To market, to market,
To buy a fat pig;
Home again, home again,
Jiggity-jig."
— Children's Nursery Rhyme

It was early on a Friday morning when my phone rang. The first thing I heard was, "I want to make an appointment to have my teeth cleaned and whitened because I drink a lot of caffeine. I went by your office, but you're not there anymore, even though the *dentistphone.com* online list that recommended you so highly said you are. Why aren't you there?"

Now I was confused. I didn't think she was one of my old patients. I had no idea what "online list" she was talking about or what "*dentistphone.com*" was. I've been retired for over a year, so anyone who knows me wouldn't refer a patient anyway. We talked a few moments and I gave her the names of a couple of talented, conservative and ethical local dentists that could help her out. Then I decided to find out why my good name was being used to market a referral service designed to put good money in someone else's pocket.

As I delved deeper into my online research, I found a ton of dot-coms that all seemed to do the same thing. They connect dentists (at least those who would pay the fee to be moved to the top of the list of those dentists that were actually going to be recommended) and patients (who can't realize that someone in Los

Angeles has no clue as to who's a good dentist in Ohio.)

I became even more puzzled until I finally realized that not all, but a good number of those sites (like www.1800dentist.com, www.dentistphone.com, www.dentalreferral.com, www.dentistry.com, www.dentalsenders.com, www.goaskfred.com and www.getlocaldentist.com) appeared to relate, in one way or another, back to Futuredontics Inc. and the toll-free telephone number 1-800-dentist.¹ Neither the CEO nor the president of the company are dentists,² and I question whether anyone on their staff can evaluate the quality of a dentist's work accurately in absentia. A good part, if not all, of their \$13 million revenue³ seemed to me to come from the dentists (and, maybe, other health professionals) who have been convinced that they need Futuredontics' marketing services.

I won't call their advice deliberately misleading, but I'm not so sure that it's as accurate as it should be. What the website actually told my caller was that she would be an "excellent candidate for teeth whitening as caffeine can speed up the discoloration of the enamel, or the outer layer of your teeth."⁴ The sources I've found say it's more likely to be the coffee that stains, not the caffeine, and that just makes sense, since teeth seem to discolor just as much from decaf as from regular.

I looked at the criteria that some of the Futuredontics sites, as well as many of the other sites, use to make referral recommendations. One of the ones my caller relied on bases its recommendations on length of service (that means I'm old) number of CE courses I've taken (even if they were all about practice management) and number of dental organizations I belong to (which means I made enough to pay dues to a bunch of them).⁵ Other sites might add in lack of dental board actions (which could just mean that I never got caught)⁶ and some say they choose a bunch of ADA member

dentists and then ask other dentists to pick one.⁷ Hmm. Have you ever been asked to evaluate your peers, ADA member or not? Me neither.

Other referral sites, and many practice websites and Facebook pages, use "patient evaluations" to promote our dental heroes. However, one practice site I checked out had 12 favorable reviews – all by the employees and the dentist's family members. And it was just as interesting that, when I checked out several dentists in one small Ohio town, the same people made the same negative comments about all but one dentist. Kind of obvious, huh?

In my humble opinion, those people who are actual patients and who like you are far more likely to tell their neighbors personally than going online to brag on you. They're the important ones – the ones I tell people they should rely on. Those who don't like you (and who are relatively computer literate) are more apt to complain to the world at large, mainly because they can do it without being face-to-face with anyone. And those you can do without, anyway. Say, maybe we should start a "Slow Pay/No Pay" website for dentists to post delinquent patients' names and addresses.

My last complaint is that, at the very

See JONES, page 14

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2013 ODA Annual Session attendees have new Columbus hotel choice

ODA Staff

One major change attendees of the Ohio Dental Association's 147th Annual Session, Sept. 19-22, will see is the addition of a new full-service hotel connected to the Greater Columbus Convention Center (GCCC).

The Hilton Columbus Downtown hotel offers a unique contemporary presence in the very eclectic urban hub of Columbus, reflecting the spirit and energy of the Short North and Arena District areas of the city. The hotel has 31,000 square feet of meeting space, 48 suites and a French bistro-style restaurant called the Gallerie Bar & Bistro. Its lobby opens into a large atrium with skylights, with a spiral staircase to the main public space of the hotel. A stunning art collection, comprised of over 150 original pieces by Central Ohio artists, is featured throughout the hotel. The artwork is displayed in all areas of the hotel, enhancing a distinctive cultural experience not unlike touring the many galleries located in the area. The true jewel of the hotel may be what Annual Session attendees will appreciate most: a glass and metal pedestrian sky bridge that spans High Street and connects the hotel directly with the GCCC.

As a co-headquarters hotel of Annual Session, the Hilton Columbus Downtown will host several events – including the *Callahan Celebration of Excellence, Honoring ODA President Dr. Kim Gardner* – and will offer a special room rate for Annual Session attendees.

The Hyatt Regency Columbus hotel continues to also serve as a co-headquarters hotel, and features many updates this year. Many attendees will appreciate the remodeled, but



Photo provided by the Hilton Columbus Downtown
The Hilton Columbus Downtown hotel is a co-headquarters hotel of the 147th ODA Annual Session and will host several events during the conference, scheduled for Sept. 19-22, 2013, in Columbus, Ohio.

eternally favorite, Big Bar on 2. The hotel lobby has also been redesigned. The Hyatt continues to host many Annual Session meetings and CE courses, and offers a discounted room rate to Annual Session attendees.

The official hotels of the 147th Annual Session are taking reservations now. Attendees can call or link to their hotel choice directly to make reservations. Annual Session meeting registration will open online in April at www.oda.org/events.

Annual Session Hotel accommodations

The Ohio Dental Association has negotiated special rates at designated hotels. Your patronage of these hotels is appreciated.

Hilton Columbus Downtown

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www.hilton.com

Hyatt Regency Columbus

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www.hyatt.com

Hampton Inn & Suites

501 North High Street
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(800) 426-7866; (614) 559-2000
King: \$132; King Suite: \$162

The Drury Inn & Suites Columbus Convention Center

88 E. Nationwide Blvd.
Columbus, OH 43215
(800) DRURY INN; (614) 221-7008
Single or Double: \$127; Single or Double Suite: \$157

Renaissance Columbus Downtown Hotel

50 North Third Street
Columbus, OH 43215
(800) 468-3571; (614) 228-5050
Single or Double: \$130

JONES, from page 12

least, if someone's going to publish a directory, it should be kept up-to-date. A couple of those "clinics" have been out of business and/or under investigation for several years and several of the dentists died, retired or had their licenses revoked as far back as somewhere in the last decade. That, however, doesn't seem to keep the list makers from trying to sell them a couple of "wonderful dentist" plaques to display in their non-existent waiting rooms.

I eventually asked that my name be removed from all those lists, but, so far, no go. Even without getting my sign-up fee, I guess there's money to be made in confusing both the public and the profession. So when you sign up for all those "get me the patient" websites, remember my take on that same old nursery rhyme I started with:

"To market, to market,
To buy a fat duck;
They're using your name,
To make a big buck."
— kdj

Dr. Jones may be reached at jonesddsjd@aol.com.

ⁱ www.privco.com/private-company/futuredontics-inc

ⁱⁱ www.insideview.com/directory/1-800-dentist

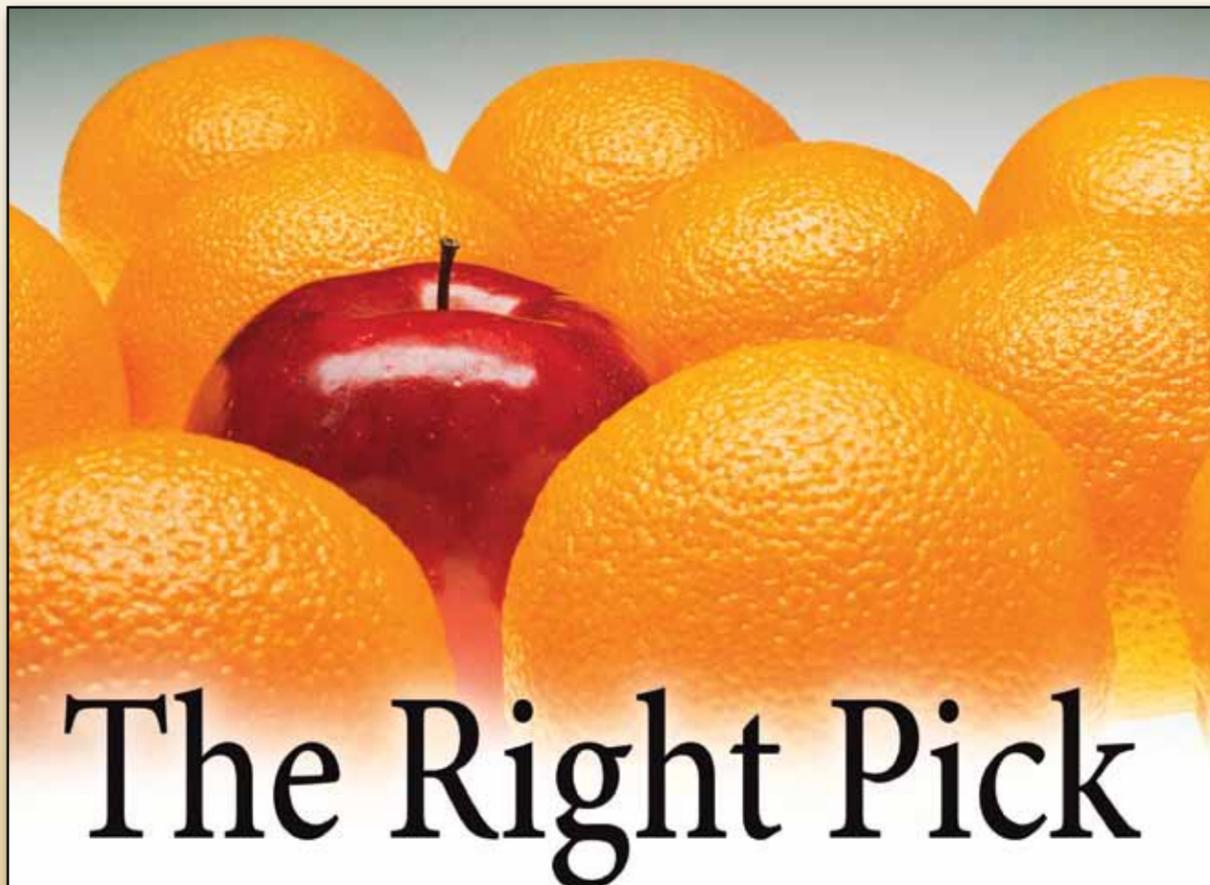
ⁱⁱⁱ *ibid*

^{iv} www.dentistphone.com/teeth-whitening

^v www.consumersresearchcncl.org

^{vi} www.healthgrades.com

^{vii} www.usatopdentists.com



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Apply for 2013 Table Clinics

ODA Staff

Annual Session attendees will have the opportunity to share dental practice information and earn continuing education (CE) credit, as well as cash prizes, by presenting a Table Clinic at the 2013 ODA Annual Session.

Table Clinics, which are informal, interactive presentations that last up to 15 minutes, are presented by dentists, dental students, dental staff and dental residents each year during Annual Session.

"Any dental student or dental professional can benefit from presenting a table clinic," said Dr. Denise Hering, chair of the Table Clinics. "Aside from the monetary prizes for the best presentations, preparing for a table clinic causes one to distill one's knowledge about a specific topic in the field for the edification of other professionals. Both the presenters and the viewers can obtain continuing education credits for participating."

Presentation topics are designed to promote education and dialogue among dental professionals by addressing some of the clinical issues they face in day-to-day practice.

"Topics might include a particularly efficient procedure for treatment," Hering said. "Also, the latest research on a dental material, a way to handle infection, or how to manage patients with certain medical issues could be presented. Many endodontic residents present current research in that field. As a viewer, each year I learn something new that I can apply to my practice. It is also very uplifting to speak with a number of new dentists who are excited and passionate about dentistry."

In addition to the opportunity to earn CE credit under the category "G" of the Ohio State Dental Board's CE requirements, presenters are eligible for cash prizes up to \$500.

There will be one Best of Show prize of \$500, two \$250 prizes for the graduate dental student category, one \$250 prize for the pre-graduate dental student category and one \$250 prize for the dental auxiliary category.

Presentations are judged by a panel of ODA member dentists on the quality and effectiveness of the presentation. Judges use criteria including uniqueness, mastery of subject, relevance to dentistry, delivery, use of visual aids and the presenter's ability to field questions.

Last year's winners and their categories are listed below:

- Best of Show: Mohamed Othman, Abdulaziz Saleh Alzahrani and Sihua Wang
- Dental Auxiliary: Pat Frese and Barb Kunselman
- Dental Graduate Student, First Place: Pranal R. Patil
- Dental Graduate Student, Second Place: Joe Mirci and William Chin

Table Clinics will be held Saturday, Sept. 21 from 11:30 a.m. to 1:30 p.m. in the Exhibit Hall during the 2013 Annual Session, held Sept. 19-22 at the Greater Columbus Convention Center. Presentations are given several times during the two-hour time slot, and there is no viewing or presenting fee to registered attendees.

Individuals interested in presenting must complete a Table Clinic application by Tuesday, Aug. 20. Completed applications may be mailed to: Annual Session Table Clinics, Ohio Dental Association, 1370 Dublin Road, Columbus, OH 43215-1098 or faxed to (614) 486-0381.

Table Clinics are presented inside the exhibit hall, where over 200 vendors will

See **TABLE CLINICS**, page 19

2013 ODA Annual Session Table Clinic Application

Please print clearly or type. Illegible applications will be returned.

APPLICANT (Must be present during clinic time)

- Dr. ADA Membership Number _____
 Mr.
 Mrs.

Last Name _____ First Name _____

Mailing Address _____

City, State, Zip _____

Daytime Phone _____ Email _____

CO-APPLICANT (Must be present during clinic time. Correspondence is sent to applicant.)

- Dr. ADA Membership Number _____
 Mr.
 Mrs.

Last Name _____ First Name _____

TITLE OF PRESENTATION (Applicant must use a separate form for each presentation)

CATEGORY

- ADA Member Dentist Dental Auxiliary:
 Graduate Dental Student Assistant EFDA Hygienist Lab Tech Student
 Pre-graduate Dental Student

CLINIC NEEDS

One table is provided. All other equipment must be supplied by the clinician. If an electrical outlet is required, check the box below.

- Electrical Outlet

GENERAL RULES

Applicant must use a separate form for each presentation. Table clinics are presented on Saturday, Sept. 21, 2013, from 11:30 a.m.-1:30 p.m. This program consists of informal tabletop presentations which can be shown or demonstrated in no more than 15 minutes and repeated throughout the table clinic period. Setup time is 10:30 a.m. Submission of this application obliges the applicant to present the accepted proposal in person. Table clinic presenters are not reimbursed for any expenses and must pay the applicable convention registration fee. Application deadline is Tuesday, Aug. 20, 2013.

Table clinics must be educational in nature. No advertising matter, commercial promotion, solicitation or sales of any type are permitted as part of a table clinic presentation. Dentist presenters must be ADA members in good standing.

LIABILITY

Although the ODA supplies security service in the Exhibit Hall and makes every effort to maintain security, neither the ODA, the proprietor, nor operator of the Exhibit Hall can assume liability for damage or loss to goods or property. Therefore, each clinician who signs and submits an application which is accepted by the ODA Annual Session Committee expressly releases and agrees to hold harmless the ODA and the proprietor and operator from liability for damage or loss to his or her goods or property.

Signature of Applicant _____ Date _____

Return to: Annual Session Table Clinics, Ohio Dental Association, 1370 Dublin Road, Columbus, OH 43215 | (614) 486-0381 (fax)

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Frank R. Recker has practiced general dentistry for 13 years and served as a member of the Ohio State Dental Board before entering the legal profession. Areas of practice include:

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OSU ASDA chapter aims to continue strong involvement

Jackie Best
Managing Editor

After a strong year in 2012, The Ohio State University chapter of the American Student Dental Association (ASDA) is continuing to grow and aiming to become an even stronger organization this year.

The chapter finished 2012 with 267 student members, or 64 percent of dental students at OSU. With a 15 percent increase in members from 2011, the ASDA chapter had the highest percentage of members at the dental school in over five years. So far in 2013, the chapter has more than 200 members.

Last year the chapter also reorganized its leadership structure, creating an executive board of six students and a total of 18 council chairs and leadership positions.

This year, Andrew Hansen, president of the OSU ASDA chapter, said the chapter's biggest initiative is to become the Ideal ASDA Chapter, a title ASDA awards to the best chapter in the country each year at its Annual Session.

"This initiative has been with the chapter since returning from 2012's Annual Session last March where we received an honorable mention for being the Most Improved Chapter," Hansen said. "Even if our chapter does not receive the award, it gives the chapter and its leaders something to strive for and keeps everyone looking for ways to improve moving

forward, giving all our members a better experience."

The OSU ASDA leaders will attend the 2013 ASDA Annual Session in March in Atlanta, Ga.

Hansen said one of the chapter's goals for the year is to continue to increase involvement with the Ohio Dental Association.

"Building on our collaborative success in 2012 with the Advocacy Academy (a program the chapter designed with the ODA last year to help educate students about advocating on behalf of the dental profession), the great turnout at the Day at the Statehouse, Lunch and Learns, student consultant positions, and sponsorship of events, we can continue developing student relationships with the ODA to ensure that Ohio remains one of the strongest states for organized dentistry in the country," Hansen said.

Hansen said his second goal is to recruit leaders from younger dental students to become more involved and continue the chapter's success.

"Being that we are only in school for four years, and that dental school might as well be two full-time jobs, it is difficult to maintain continuity and keep great leaders in various positions within ASDA," Hansen said. "Luckily our chapter has done a phenomenal job of this in the past, and I want to make sure that we continue this moving forward."



Photo submitted by OSU ASDA

The Ohio State University American Student Dental Association (ASDA) leadership attend the 2012 ASDA Annual Session. This year, the leadership will attend the conference in Atlanta, Ga., where they hope to be awarded the Ideal ASDA Chapter.

The chapter has planned several events in 2013, including the second annual Pre-Dent Day in collaboration with the College of Dentistry's Office of Admissions for undergraduate students in Ohio. That event, held in February, included a 2-hour pre-clinical experience, a college of dentistry tour and a presentation by Dean Patrick Lloyd. The chapter is also hoping to more than double its student attendance at the ODA Day at the Statehouse in March and will be sending several students to Washington, D.C. in April for ASDA's National Dental Student Lobby Day. The chapter's final large-scale event of the school year will be its Annual ASDA Open in May, which will feature teams of four competing for first place in an 18-hole golf competition. Already this year the chapter has hosted its Annual Winter Classic, which is a 4-on-4 basketball tournament for the dental school.

"One of my favorite things about our chapter is that there is always something going on," Hansen said.

Hansen said one of the chapter's biggest recent accomplishments has been

creating and implementing a four-year membership for first-year students that allows them to join at a discounted rate that covers their national dues for all four years of dental school.

"Being a recruitment chapter, one of the biggest issues we face year after year is getting members to re-join after their one-year membership expires every Dec. 31," Hansen said. "This will allow the chapter to devote much more of its time and resources to other aspects like advocacy, outreach and member education."

Hansen said one of his favorite parts about being involved with ASDA is seeing the pride and passion of other students.

"After being closely involved in ASDA for nearly three years now, both at the local and national level, I would have to say my favorite part about being involved is witnessing the pride and passion students have for ASDA, organized dentistry and the profession as a whole," he said. "It is quite encouraging to know how strong organized dentistry is today and how dedicated my colleagues are to maintaining that strength in the future."



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TABLE CLINICS, from page 15

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TAX, from page 10

amnesty is requested. Businesses that qualify for amnesty under the program, and that have at least \$1,000 in tax due, may also qualify for a no-interest payment plan. Consumers who apply for amnesty will also be required to register for Ohio use tax and either file returns on a regular basis or report and pay the use tax on their annual tax returns.

A consumer may only apply for amnesty once during the program. Additionally, consumers are not eligible for amnesty if they have received an assessment for unpaid use tax, or if they are registered for Ohio use tax as of June 2, 2011. All applications and supporting documentation submitted are subject to review by the Tax Commissioner. If the department determines that the consumer is not eligible for amnesty, the department will issue an assessment for the balance of the consumer's use tax liability, plus interest. However, those consumers may still qualify for the department's Voluntary Disclosure Program. That program allows a business to enter into an agreement to register and begin remitting use tax on future purchases. The agreement will also require the business to pay any outstanding use tax incurred over the previous four years, plus interest. The department will, however, waive the 15 percent penalty and any tax due prior to the four year look back period as long as there is no finding of fraud.

More information regarding the use tax amnesty program and the voluntary disclosure program is available on the Ohio Department of Taxation's website, www.tax.ohio.gov/sales_and_use/index_use.aspx or by calling the ODA's department of governmental affairs at 1-800-282-1526.



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