

Maine's Tax Expenditure Review Process - Additional Information & Resources

prepared by OPEGA January 2021

Tax Expenditure Reports Produced by the Taxation Committee to Date

2016 Report	http://legislature.maine.gov/doc/1345
2017 Report	http://legislature.maine.gov/doc/1986
2018 Report	http://legislature.maine.gov/doc/2571
2019 Report	http://legislature.maine.gov/doc/3614

Tax Expenditure Full Evaluation Reports & Special Reports Produced by OPEGA to Date

Special Report	11/20	Pine Tree Development Zones (PTDZ) Limited Scope Review	http://legislature.maine.gov/doc/4702
Full Evaluation	2/20	Maine Capital Investment Credit (MCIC)	http://legislature.maine.gov/doc/3922
Full Evaluation	2/20	Business Equipment Tax Reimbursement (BETR) & Business Equipment Tax Exemption (BETE)	http://legislature.maine.gov/doc/3903
Full Evaluation	1/19	Employment Tax Increment Financing (ETIF)	http://legislature.maine.gov/doc/2658
Special Report	2/18	Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program	http://legislature.maine.gov/doc/2162
Full Evaluation	8/17	Pine Tree Development Zones (PTDZ)	http://legislature.maine.gov/doc/1809
Full Evaluation	3/17	New Markets Capital Investment Program	http://legislature.maine.gov/doc/1571

Ongoing and Upcoming Tax Expenditure Full Evaluations

Full Evaluation	Seed Capital Tax Credit Program	In active fieldwork. Report expected in 2021.
Full Evaluation	Credit for Rehabilitation of Historic Properties after 2007	In preliminary research. GOC to set parameters in early 2021.
Full Evaluation	Research Expense Tax Credit	In preliminary research. GOC to set parameters in early 2021.

Resources about Tax Expenditure Reviews Nationally from the PEW Center for the States

- **Governments Increasingly Rely on Evaluations for Tax Incentive Reform.** (2019) <https://www.pewtrusts.org/en/research-and-analysis/articles/2019/12/18/governments-increasingly-rely-on-evaluations-for-tax-incentive-reform>
- **States Improved Tax Incentive Evaluations in 2018.** (2019) <https://www.pewtrusts.org/en/research-and-analysis/articles/2019/03/18/states-improved-tax-incentive-evaluations-in-2018>
- **How States Are Improving Tax Incentives for Jobs and Growth: A national assessment of evaluation practices.** (2017) https://www.pewtrusts.org/-/media/assets/2017/05/edti_how_states_are_improving_tax_incentives_for_jobs_and_growth.pdf