

List of All Tax Expenditure in the Expedited Review Category (October 2023)

| Expenditure Program Name | Brief Description | Tax policy goal/rationale | FY24 Revenue Loss Estimate* | FY25 Revenue Loss Estimate* | Statute Cite: Title 36 unless otherwise specified |
|---|---|---------------------------|-----------------------------|-----------------------------|---|
| Grocery Staples | Tax exemption on sales of grocery staples, which are defined as food products ordinarily consumed for human nourishment. | Necessity of Life | \$230,881,000 | \$242,637,000 | §1760(3) |
| Prescription Drugs | Tax exemption on sales of prescription medicines for humans, excluding marijuana. | Necessity of Life | \$145,484,000 | \$154,813,000 | §1760(5) |
| Prosthetic or Orthotic Devices | Tax exemption on sales of devices to correct or alleviate physical incapacity for a particular individual, including prosthetic aids, hearing aids, eyeglasses, crutches and wheelchairs. | Necessity of Life | \$7,040,000 | \$7,077,000 | §1760(5-A) |
| Meals Served to Patients in Hospitals & Nursing Homes | Tax exemption on sales of meals to patients of state-licensed hospitals, nursing homes, and certain care facilities. | Necessity of Life | \$8,330,000 | \$8,517,000 | §1760(6)(B) |
| Fuels for Cooking & Heating Homes | Tax exemption on sales of coal, oil, wood and other fuels, except gas and electricity, used for cooking and heating in residential buildings. | Necessity of Life | \$34,180,000 | \$31,434,000 | §1760(9) |
| Certain Residential Electricity | Tax exemption on sale and delivery of: A. the first 750 kWh of residential electricity per month; B. off-peak residential electricity used for heating via electric thermal storage. | Necessity of Life | \$52,830,000 | \$53,540,000 | §1760(9-B) |
| Gas Used for Cooking & Heating in Residences | Tax exemption on sales of gas for use in cooking and heating in residential buildings other than hotels. | Necessity of Life | \$21,871,000 | \$22,193,000 | §1760(9-C) |
| Rental Charges for Living Quarters in Nursing Homes and Hospitals | Tax exemption on rental charges for living or sleeping quarters in state-licensed nursing homes and hospitals. | Necessity of Life | \$6,000,000 or more | \$6,000,000 or more | §1760(18) |
| Rental Charges on Continuous Residence for More Than 28 Days | Tax exemption on rental charges for residence for 28 days or more at a hotel, rooming house, or tourist or trailer camp under certain circumstances. | Necessity of Life | \$86,202,000 | \$89,673,000 | §1760(20) |
| Funeral Services | Tax exemption on sales of funeral services. | Necessity of Life | \$8,098,000 | \$8,248,000 | §1760(24) |

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| Diabetic Supplies | Tax exemption on sales of equipment and supplies used in diabetes diagnosis or treatment. | Necessity of Life | \$1,546,000 | \$1,650,000 | \$1760(33) |
| Water Used in Private Residences | Tax exemption on sales of water used in residential buildings, other than hotels. | Necessity of Life | \$9,618,000 | \$9,831,000 | \$1760(39) |
| Positive Airway Pressure Equipment & Sales | Tax exemption on sale or lease of positive airway pressure equipment and supplies for personal use. | Necessity of Life | \$250,000 – \$999,999 | \$250,000 – \$999,999 | \$1760(94) |
| Deduction for Active Duty Military Pay Earned Outside of Maine | Deduction for military pay earned for service performed outside the State. | Tax Fairness | \$2,080,000 | \$2,140,000 | \$5122(2)(LL) |
| Exemptions of the Real Estate Transfer Tax | Real estate tax exemption for certain types of deeds, including deeds to property transferred to or by governmental entities, and certain transfers of property. (General Fund, H.O.M.E. Fund, Housing and Economic Recovery Fund) | Tax Fairness | \$20,100,000 | \$21,920,000 | \$4641-C (General Fund + HOME Fund) |
| Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies | Gasoline Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund) | Tax Fairness | \$212,000 | \$215,000 | \$2908, \$2909 |
| Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies | Special Fuel Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund) | Tax Fairness | \$2,192,000 | \$2,159,000 | \$3215, \$3218 |
| Certain Returnable Containers | Tax exemption on sales of returnable containers when sold with contents at retail, or when resold for refilling. | Tax Fairness | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | \$1760(12) |
| Packaging Materials | Tax exemption on sales of packaging materials to businesses engaged in packaging, transporting, shipping, or servicing tangible property. | Tax Fairness | \$31,850,000 | \$32,864,000 | \$1760(12-A) |
| Certain Loaner Vehicles | Tax exemption on use of a loaner vehicle provided by a new vehicle dealer to a service customer pursuant to warranty. | Tax Fairness | \$250,000 - \$999,999 | \$250,000 - \$999,999 | \$1760(21-A) |

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| Mobile & Modular Homes | Tax exemption on sales of used manufactured housing and sales of new manufactured housing excluding the cost of materials, up to 50% of the sale price. | Tax Fairness | \$5,848,000 | \$6,096,000 | \$1760(40) |
| Certain Property Purchased Out of State | Tax exemption on sales of certain property purchased and used out of state, including automobiles, snowmobiles, ATVs, aircraft, and property brought into the state for use in a declared state disaster or emergency, subject to certain restrictions. | Tax Fairness | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | \$1760(45) |
| Meals & Lodging Provided to Employees | Tax exemption on meals or lodging provided to employees at the place of employment when credited toward the wages of the employees. | Tax Fairness | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$1760(75) |
| Trade-In Credits | Tax exemption on trade-in value for property including motor vehicles, watercraft, aircraft, trailers, truck campers, and other equipment, when traded toward the sale price of a similar item. | Tax Fairness | \$28,744,000 | \$28,437,000 | \$1765 |
| Motor Vehicle Fuel | Tax exemption on sales of motor fuels on which motor fuel taxes have been paid. | Tax Fairness | \$233,164,000 | \$212,986,000 | \$1760(8)(A) (Hwy Fund) |
| Cannabis Business Expense Modification | Subtraction modification allowing tax deduction for businesses expenses for the cannabis industry that are not allowed under federal tax rules. | Tax Fairness | \$1,140,000 from fiscal note | \$1,444,000 from fiscal note | \$5122(2)(PP) & \$5200-A(2)(BB) |
| Dependent exemption tax credit | Creates a tax credit equal to \$300 for each qualifying child and dependent for whom the federal child tax credit was claimed for the same taxable year. The credit is nonrefundable. Applicable to tax years beginning on or after January 1, 2018. | Tax Fairness | no estimate in MSTER | no estimate in MSTER | \$5219-SS |
| Certain Veterans' Service Organizations | Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, and that is recognized as a veterans' service organization by the U.S. Department of Veterans Affairs. | Charitable | \$0 - \$49,999 | \$0 - \$49,999 | \$1760(100) |
| Construction Contracts with Exempt Organizations | Tax exemption on sales of tangible personal property to contractors for incorporation in real property for sale to any sales tax exempt organization or government agency. | Charitable | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | \$1760(61), \$2557(31) |

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| State and Local Government Exemption from the Gasoline Tax | Gasoline Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund) | Charitable | \$836,000 | \$842,000 | §2903(4)(C) |
| State & Local Government Exemption from the Special Fuel Tax | Special Fuel Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund) | Charitable | \$1,916,000 | \$1,936,000 | §3204-A(3) |
| Certain Sales by an Auxiliary Organization of the American Legion | Tax exemption on sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fundraising event, under specified conditions. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(85) |
| Sales to the State & Political Subdivisions | Tax exemption on sales to the State or federal government or to any political subdivision, agency, or instrumentality of them. | Charitable | \$216,161,000 | \$222,148,000 | §1760(2), §2557(2) |
| Providing Meals for the Elderly | Tax exemption on sales of meals to nonprofit area agencies on aging to provide meals to the elderly. | Charitable | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | §1760(6)(C) |
| Meals Served by a Retirement Facility to its Residents | Tax exemption on sales of meals served by a retirement facility to its residents under specified conditions. | Charitable | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | §1760(6)(G) |
| Merchandise Donated from a Retailer's Inventory to Exempt Organizations | Sales tax exemption on donations of merchandise by a retailer to an organization from retailer's inventory (including that which has been returned to a retailer). | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1864 |
| Free Publications | Tax exemption on sales of publications purchased for distribution free of charge and sales of printed materials for inclusion in such publications. | Charitable | \$1,210,000 | \$1,210,000 | §1760(14-A) |
| Certain Sales by Civic, Religious or Fraternal Organizations | Sales of prepared food by a civic, religious or fraternal organization at a public or member-only event, except when alcoholic beverages are available for sale at the event. | Charitable | \$2,933,000 | \$3,084,000 | §1760(101) |
| Job Increment Financing Fund - Brunswick Naval Air Station | Reimbursement to SMCC and MRRRA of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the Brunswick Naval Air Station Area. | Specific Policy Goal/Mandate | \$690,000 | \$725,000 | 5 MRS §13083 S-1 |

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| Job Increment Financing Fund - Loring | Reimbursement to Loring Development Authority of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the former Loring Air Force Base area. | Specific Policy Goal/Mandate | \$580,191 | \$625,000 | 5 MRS Ch.383 Art. 1-C |
| Locally organized members of nonprofit world-wide, charitable organizations | Sales tax exemption for a nonprofit community-based worldwide charitable organization that, using private funding, provides financial support to other nonprofit charitable organizations at the community level, including, but not limited to, food banks and homeless or domestic violence shelters, to improve health and education and strengthen financial stability. | Charitable - Other | \$218,000 | \$224,500 | \$1760(106) |
| FAME nonprofit student loan repayment program income subtraction modification | For tax years beginning on or after January 1, 2022, to the extent included in federal adjusted gross income, student loan payments made directly to a lender on behalf of the taxpayer by a student loan repayment program funded by a nonprofit foundation and administered by the Finance Authority of Maine for residents of the State employed by a business located in the State. | Specific Policy Goal/Mandate | \$50,000 | \$50,000 | \$5122(2)(XX) |
| Contributions to education savings plans income subtraction modification | A deduction from Federal AGI, equal to contributions made to a qualified tuition plan up to \$1,000 for each designated beneficiary. It may not be claimed by taxpayers whose federal adjusted gross income exceeds \$100,000 if filing single or married filing separately or \$200,000 if married filing jointly or head of household. | Specific Policy Goal/Mandate | \$950,000 | \$997,500 | \$5122(2)(YY) |
| Battery Energy Storage Systems | Purchases of qualifying battery energy storage systems and all parts and accessories that are integral to such qualifying battery energy storage systems will be eligible for a refund of the sales tax paid on those purchases. | Specific Policy Goal/Mandate | \$2,803,000 | \$841,000 | \$2021 |
| Meals Served by Public or Private Schools | Tax exemption on sales of meals served by schools and school organizations to students and teachers. | Charitable | \$6,822,000 | \$7,030,000 | \$1760(6)(A) |
| Meals Served by Youth Camps Licensed by DHHS | Tax exemption on sales of meals served by state-licensed youth camps. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | \$1760(6)(F) |

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| Sales to Hospitals, Research Centers, Churches and Schools | Tax exemption on sales to schools, churches, hospitals, certain nonprofit health and human service organizations, certain research organizations, and educational television and radio stations. | Charitable | \$6,000,000 or more | \$6,000,000 or more | §1760(16), §2557(3) |
| Sales to Certain Nonprofit Residential Child Caring Institutions | Tax exemption on sales to State-licensed private nonprofit residential child caring institutions. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(18-A), §2557(4) |
| Rental of Living Quarters at Schools | Tax exemption on rental charges for living quarters required for attendance at a school. | Charitable | \$16,627,000 | \$16,881,000 | §1760(19) |
| Sales to Ambulance Services & Fire Departments | Tax exemption on sales to nonprofit fire departments, ambulance services, and air ambulance services. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(26), §2557(5) |
| Sales to community mental health facilities, community adult developmental services facilities and community substance use disorder facilities | Tax exemption on sales to community mental health, adult developmental services and substance abuse services facilities. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(28), §2557(6) |
| Sales to Historical Societies & Museums | Tax exemption on sales to certain nonprofit memorial foundations, historical societies, and museums. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(42), §2557(8) |
| Sales to Child Care Facilities | Tax exemption on sales to licensed nonprofit nursery schools and day care centers. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(43), §2557(9) |
| Sales to Emergency Shelters & Feeding Organizations | Tax exemption on sales to nonprofit organizations providing free temporary emergency shelter or food to underprivileged individuals. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(47-A), §2557(12) |
| Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs. | Sales to nonprofit child abuse and neglect prevention councils, certain child advocacy organizations and community action agencies. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(49), §2557(13) |
| Sales to any Nonprofit Free Libraries | Tax exemption on sales to nonprofit government-funded free public lending libraries, and sales by the library or a nonprofit established to support the library. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(50), §2557(14) |

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| Sales to Nonprofit Youth Athletic & Scouting Organizations | Tax exemption on sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction, and nonprofit scouting organizations. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | \$1760(56), \$2557(18) |
| Sales by Schools & School-Sponsored Organizations | Tax exemption on sales by schools and school organizations, provided that sales benefit the school, organization, or a charitable purpose. | Charitable | \$250,000 - \$999,999 | \$250,000 - \$999,999 | \$1760(64) |
| Sales to Nonprofit Home Construction Organizations | Tax exemption on sales to nonprofit organizations that construct low-cost housing for low-income people. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$1760(67), \$2557(23) |
| Sales to Nonprofit Housing Development Organizations | Tax exemption on sales to nonprofit organizations whose primary purpose is developing housing for low-income people. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$1760(72), \$2557(27) |
| Adaptive Equipment for Vehicles of Persons with Disabilities | Tax exemption on sales of adaptive equipment used to make a motor vehicle operable or accessible by a person with a disability. | Charitable | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$1760(95) |
| Non-profit youth camps | Sales tax exemption for purchases by nonprofit youth camps as defined in Title 22, section 2491, subsection 16 that are licensed by the Department of Health and Human Services and receive an exemption from property tax under section 652, subsection 1. | Charitable - Youth | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$1760(104) |
| Service Provider Tax Exemption for Nonprofit Housing Development Organizations | Sales to nonprofit organizations whose primary purpose is to develop housing for low income people are exempt from service provider tax | Specific Policy Goal/Mandate | \$50,000 - \$249,999 | \$50,000 - \$249,999 | \$2557(27) |
| Gasoline Exported from the State | Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund) | Interstate or Foreign Commerce | \$36,006,000 | \$36,253,000 | \$2903(4)(A) |
| Special Fuel Exported from the State | Special Fuel Tax exemption for sales of distillates and low energy fuel to be exported from the State by a licensed supplier. (Highway Fund) | Interstate or Foreign Commerce | \$11,382,000 | \$11,506,000 | \$3204-A(5) |
| Excise Tax Exemption on Jet or Turbo Jet Fuel International Flights | Gasoline Tax exemption for gasoline used to propel jet engine aircraft on international flights. (State Transit, Aviation and Rail Fund) | Interstate or Foreign Commerce | \$111,000 | \$111,000 | \$2903(4)(D) |

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| Ships' Stores | Tax exemption on sales of supplies and bunkering oil to ships engaged in interstate or foreign commerce. | Interstate or Foreign Commerce | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(4) |
| Certain Jet Fuel | Tax exemption on sales of fuel to propel jet engine aircraft. | Interstate or Foreign Commerce | \$5,399,000 | \$4,974,000 | §1760(8)(B) |
| Certain Vehicles Purchased or Leased by Nonresidents | Tax exemption on sale or lease of motor vehicles, semitrailers, aircraft, and camper trailers to nonresidents, if the vehicle is intended to be removed from the State immediately. | Interstate or Foreign Commerce | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(23-C) |
| Certain Vehicles Purchased or Leased by Qualifying Resident Businesses | Tax exemption on sale or lease of certain motor vehicles to a business if the vehicle is intended to be removed from the State immediately and for use exclusively in out of state business. | Interstate or Foreign Commerce | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | §1760(23-D) |
| Watercraft Purchased by Nonresidents | Tax exemption on sales to or use by a nonresident of watercraft or materials used in watercraft, subject to certain restrictions. | Interstate or Foreign Commerce | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(25) |
| Sales of Property Delivered Outside this State | Tax exemption on sales of tangible personal property delivered outside the State for use outside the State. | Interstate or Foreign Commerce | \$6,000,000 or more | \$6,000,000 or more | §1760(82) |
| Sales of Certain Printed Materials | Tax exemption on sales of printed advertising or promotional materials transported outside the State for use outside the State. | Interstate or Foreign Commerce | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(83) |
| Sales of Certain Aircraft | Tax exemption on sales or leases of aircraft that weight over 6,000 pounds, are propelled by turbine engine, or are in use by certain Federal Aviation Administration (FAA) classified operators. | Interstate or Foreign Commerce | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(88) |
| Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts | Tax exemption on sales, use or leases of aircraft and sales of aircraft repair and replacement parts from July 1, 2011 to June 30, 2021. | Interstate or Foreign Commerce | \$650,000 | \$703,000 | §1760(88-A) |
| Property Used in Interstate Commerce | Tax exemption on sales of a vehicle, railroad car, aircraft or watercraft used in interstate or foreign commerce, subject to certain restrictions. | Interstate or Foreign Commerce | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | §1760(41A) |

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| Exemption for certain out-of-state suppliers of spirits sold to the BABLO | A person (corporation, pass-through entity, individual, etc.) domiciled in a state other than Maine that approves, from a location outside Maine, orders of spirits placed by the BABLO or an agent or contractor of BABLO, may not be considered to have sufficient nexus to subject the person to Maine income tax, including the pass-through entity withholding, based solely on certain specified in-state activities. | Interstate or Foreign Commerce | \$377,000 | \$389,000 | §5202-D |
| New Machinery for Experimental Research | Tax exemption on sales of machinery and equipment for certain research and development activities, and for biotechnology research. | Inputs to Tangible Products | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(32) |
| Itemized Deductions | Maine generally conforms to itemized deductions allowed by the U.S. Internal Revenue Code with some exceptions. | Conformity with IRC | \$7,550,000 | \$7,650,000 | §5125 |
| Sum of All Other Conformity Provisions | Maine generally conforms to exclusions and deduction provisions in the U.S. Internal Revenue Code used to calculate federal adjusted gross income. | Conformity with IRC | \$957,787,300 - \$1,030,837,299 | \$1,036,025,000 - \$1,109,074,999 | §5102(1-D), §5162(2) |
| Products Used in Agricultural and Aquacultural Production & Bait | Tax exemption on sales of products used in aquaculture production and bait, commercial agriculture production, and animal agriculture. | Inputs to Tangible Products | \$8,691,000 | \$8,564,000 | §1760(7-A), §1760(7-B), §1760(7-C) |
| Fuel and Electricity Used in Manufacturing | Tax exemption on sales of fuel and electricity (95% of value) purchased for use at a manufacturing facility. | Inputs to Tangible Products | \$21,389,000 | \$21,760,000 | §1760(9-D) |
| Machinery & Equipment | Tax exemption on sales of machinery and equipment used in production of tangible personal property for consumption, or in generation of radio and television broadcast signals. | Inputs to Tangible Products | \$32,792,000 | \$33,458,000 | §1760(31) |
| Seedlings for Commercial Forestry Use | Tax exemption on sales of tree seedlings used in commercial forestry. | Inputs to Tangible Products | \$50,000 - \$249,999 | \$50,000 - \$249,999 | §1760(73) |
| Property Used in Manufacturing Production | Tax exemption on sales of tangible personal property that is used in the manufacturing production of tangible personal property for later sale or lease. | Inputs to Tangible Products | \$418,413,000 | \$424,823,000 | §1760(74) |

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| Certain Sales of Electrical Energy | Tax exemption on sale or use of electrical energy, or water stored for generating electricity, to or by a wholly owned subsidiary by or to its parent corporation. | Inputs to Tangible Products | \$250,000 - \$999,999 | \$250,000 - \$999,999 | §1760(91) |
| Refund of Sales Tax on Certain Depreciable Machinery and Equipment | Refund of sales tax paid on electricity or depreciable machinery and equipment purchased for use in commercial agricultural or aquaculture production, fishing, or wood harvesting, or purchases of fuel for use in a commercial fishing vessel. | Inputs to Tangible Products | \$20,584,000 | \$21,223,000 | §2013 |
| Non-Taxable Services | Services, other than specifically defined "Taxable Services," are not subject to Sales and Use Tax. | Non-Taxable Services | no estimate in MSTER | no estimate in MSTER | §1752(11), §1752(17-B) |
| Net operating loss subtraction modification | Creates a modification that reserves, for Maine tax purposes, the effects of the new federal limitation on the net operating loss deduction. | Conformity with IRC | no estimate in MSTER | no estimate in MSTER | §5200-A(2)(BB) reallocated to §5200-A(2)(GG) |
| Global intangible low-taxed income subtraction modification | Creates a modification in the amount of the global intangible low-taxed income deduction claiming in accordance with federal code. | Conformity with IRC | no estimate in MSTER | no estimate in MSTER | §5200-A(2)(EE) |
| Deduction for Contributions to Capital Construction Funds for maintenance or replacement of fishing vessels** | Deduction for contributions to a capital construction fund for maintenance or replacement of fishing vessels. | Conformity with IRC | \$287,000 | \$287,000 | §5122(2)(I) |