

Fact Sheet for TAX Committee Processing of Tax Expenditure Reports

Relevant Statutory Provisions

3 MRS §999(4). Action by policy committee. “The policy committee shall review the results of the tax expenditure evaluations and of the committee’s review based on materials submitted under subsections 2 and 3. The policy committee shall submit to the Legislature by the later of 90 days after receipt of materials submitted under subsections 2 and 3 and the adjournment sine die of the regular session during which the materials were received, if applicable, a report documenting its activities under this chapter and any recommendations resulting from its review of the materials submitted under subsections 2 and 3. The policy committee may submit a bill to the Legislature to implement the policy committee’s recommendations.”

Committee Responsibilities

The Taxation Committee is directed by 3 MRS §999(4) to:

- Review the results of tax expenditure evaluations and any materials submitted by the GOC;
- Submit a report to the Legislature describing its activities and any recommendations resulting from its review.

Review of Evaluation Reports & Additional Activities

At the Committee’s request, OPEGA will present evaluation reports and answer questions about evaluation work, conclusions, findings and recommendations.

As part of its review, the Committee may also engage in additional activities such as:

- **Requesting additional information** from legislative staff or state agency administrators related to evaluation conclusions, findings or recommendations, or to any actions taken to address opportunities for improvement identified in the evaluation process;
- **Requesting future updates** to the Committee, from legislative staff or state agency administrators, on progress implementing recommendations or making improvements;
- **Sending a letter to another legislative committee** to convey Committee concerns or recommendations.

Committee Recommendations & Report to the Legislature

- **Recommendations** – After review of a tax expenditure evaluation, the Committee determines what recommendations it would like to make, if any. No recommendations are required. The Committee may submit a bill to implement its recommendation.
- **Report** – After the Committee has determined its recommendations, if any, the Committee analyst drafts a report to the Legislature, on behalf of the Committee.