

**OPEGA Tax Expenditure Evaluations and Associated Materials**  
2020 – 2024

Topic	Resources
<b>Business Equipment Tax Reimbursement (BETR) &amp; Business Equipment Tax Exemption (BETE)</b> Report Date: February 2020	<b>Final Report:</b> <a href="https://legislature.maine.gov/doc/3903">https://legislature.maine.gov/doc/3903</a> <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/3902">https://legislature.maine.gov/doc/3902</a> <b>GOC Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00">https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00</a> <b>GOC Meeting Summaries:</b> 02-14-20 - <a href="https://legislature.maine.gov/doc/4020">https://legislature.maine.gov/doc/4020</a> (Presentation) 02-28-20 - <a href="https://legislature.maine.gov/doc/4647">https://legislature.maine.gov/doc/4647</a> (Public Comment pages 9-14) <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/4017">https://legislature.maine.gov/doc/4017</a>
<b>Maine Seed Capital Tax Credit</b> Report Date: August 2021	<b>Final Report:</b> <a href="https://legislature.maine.gov/doc/6954">https://legislature.maine.gov/doc/6954</a> <b>Executive Summary:</b> (see Final Report) <b>Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=84850&amp;startDate=2021-08-11T10:00:00-04:00">https://legislature.maine.gov/audio/#220?event=84850&amp;startDate=2021-08-11T10:00:00-04:00</a> <b>GOC Meeting Summaries:</b> 08-11-21 - <a href="https://legislature.maine.gov/doc/7016">https://legislature.maine.gov/doc/7016</a> (Presentation pages 3-8) 09-08-21 - <a href="https://legislature.maine.gov/doc/7421">https://legislature.maine.gov/doc/7421</a> (Public Comment & Work Session) 11-10-21 – <a href="https://www.legislature.maine.gov/doc/7913">https://www.legislature.maine.gov/doc/7913</a> (Work Session) <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/7021">https://legislature.maine.gov/doc/7021</a>
<b>Historic Rehabilitation Tax Credit</b> Report Date: November 2021	<b>Final Report:</b> <a href="https://legislature.maine.gov/doc/7498">https://legislature.maine.gov/doc/7498</a> <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/7476">https://legislature.maine.gov/doc/7476</a> <b>Audio Recording:</b> <a href="https://legislature.maine.gov/Audio/#220?event=85029&amp;startDate=2021-11-10T10:00:00-05:00">https://legislature.maine.gov/Audio/#220?event=85029&amp;startDate=2021-11-10T10:00:00-05:00</a> <b>GOC Meeting Summaries:</b> 11-10-21 - <a href="https://www.legislature.maine.gov/doc/7913">https://www.legislature.maine.gov/doc/7913</a> (Presentation pages 2-3) 01-21-22 - <a href="https://www.legislature.maine.gov/doc/8133">https://www.legislature.maine.gov/doc/8133</a> (Public Comment & Work Session pg. 2) <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/7916">https://legislature.maine.gov/doc/7916</a>
<b>Research Expense Tax Credit</b> Report Date: March 2022	<b>Final Report:</b> <a href="https://legislature.maine.gov/doc/8379">https://legislature.maine.gov/doc/8379</a> <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/8389">https://legislature.maine.gov/doc/8389</a> <b>Additional Information Prepared by OPEGA for GOC:</b> <a href="https://legislature.maine.gov/doc/8534">https://legislature.maine.gov/doc/8534</a> <b>Audio Recording:</b> <a href="https://legislature.maine.gov/Audio/#220?event=85354&amp;startDate=2022-03-11T13:00:00-05:00">https://legislature.maine.gov/Audio/#220?event=85354&amp;startDate=2022-03-11T13:00:00-05:00</a> <b>GOC Meeting Summaries:</b> 03-11-22 - <a href="https://www.legislature.maine.gov/doc/8491">https://www.legislature.maine.gov/doc/8491</a> (Presentation pages 2-4) 03-25-22 - <a href="https://www.legislature.maine.gov/doc/8530">https://www.legislature.maine.gov/doc/8530</a> (Public Comment pages 11-12) 05-18-22 – <a href="https://www.legislature.maine.gov/doc/8632">https://www.legislature.maine.gov/doc/8632</a> (Work Session page 2) <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/8517">https://legislature.maine.gov/doc/8517</a>

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<b>Visual Media Incentives</b> Report Date: March 2023	<b>Final Report:</b> <a href="https://legislature.maine.gov/doc/9940">https://legislature.maine.gov/doc/9940</a> <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/9943">https://legislature.maine.gov/doc/9943</a> <b>Audio Recording:</b> <a href="https://legislature.maine.gov/Audio/#220?event=87714&amp;startDate=2023-03-24T09:30:00-04:00">https://legislature.maine.gov/Audio/#220?event=87714&amp;startDate=2023-03-24T09:30:00-04:00</a> <b>GOC Meeting Summaries:</b> 03-24-23 - <a href="https://www.legislature.maine.gov/doc/10021">https://www.legislature.maine.gov/doc/10021</a> (Presentation pages 5-12) 04-14-23 - <a href="https://www.legislature.maine.gov/doc/10043">https://www.legislature.maine.gov/doc/10043</a> (Public Comment pages 5-7) 04-28-23 – <a href="https://www.legislature.maine.gov/doc/10133">https://www.legislature.maine.gov/doc/10133</a> (Work Session pages 5-7) <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/10025">https://legislature.maine.gov/doc/10025</a>
<b>Shipbuilding Facility Investment Credit</b> Report Date: May 2024	<b>Final Report:</b> <a href="https://www.legislature.maine.gov/doc/10957">https://www.legislature.maine.gov/doc/10957</a> <b>Executive Summary:</b> <a href="https://www.legislature.maine.gov/doc/11278">https://www.legislature.maine.gov/doc/11278</a> <b>Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#228?event=91451&amp;startDate=2024-05-15T09:30:00-04:00">https://legislature.maine.gov/audio/#228?event=91451&amp;startDate=2024-05-15T09:30:00-04:00</a> <b>GOC Meeting Summaries:</b> 05-15-24 - <a href="https://www.legislature.maine.gov/doc/11019">https://www.legislature.maine.gov/doc/11019</a> (Presentation pages 2-3) 06-26-24 - <a href="https://www.legislature.maine.gov/doc/11076">https://www.legislature.maine.gov/doc/11076</a> (Public Comment pages 6-8) 08-21-24 – <a href="https://www.legislature.maine.gov/doc/11133">https://www.legislature.maine.gov/doc/11133</a> (Work Session page 6) <b>Public Comments:</b> <a href="https://www.legislature.maine.gov/doc/11025">https://www.legislature.maine.gov/doc/11025</a> <a href="https://www.legislature.maine.gov/doc/11067">https://www.legislature.maine.gov/doc/11067</a> <b>Additional Materials:</b> <a href="https://www.legislature.maine.gov/doc/11078">https://www.legislature.maine.gov/doc/11078</a>
<b>Paper Manufacturing Facility Investment Credit</b> Report Date: September 2024	<b>Final Report:</b> <a href="https://www.legislature.maine.gov/uploads/visual_edit/te-paper-23-final-opEGA-report-3.pdf">https://www.legislature.maine.gov/uploads/visual_edit/te-paper-23-final-opEGA-report-3.pdf</a> <b>Executive Summary:</b> <a href="https://www.legislature.maine.gov/doc/11279">https://www.legislature.maine.gov/doc/11279</a> <b>Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=91639&amp;startDate=2024-09-18T09:30:00-04:00">https://legislature.maine.gov/audio/#220?event=91639&amp;startDate=2024-09-18T09:30:00-04:00</a> <b>GOC Meeting Summaries:</b> 06-26-24 - <a href="https://www.legislature.maine.gov/doc/11076">https://www.legislature.maine.gov/doc/11076</a> (Postponement of initial planned report pages 2-4) 09-18-24 - <a href="https://www.legislature.maine.gov/doc/11178">https://www.legislature.maine.gov/doc/11178</a> (Presentation pages 10-12) 10-16-24 – <a href="https://www.legislature.maine.gov/doc/11254">https://www.legislature.maine.gov/doc/11254</a> (Public Comment and Work Session pages 3-6) <b>Public Comments:</b> <a href="https://www.legislature.maine.gov/doc/11180">https://www.legislature.maine.gov/doc/11180</a> <b>Additional Materials:</b> <a href="https://www.legislature.maine.gov/doc/11181">https://www.legislature.maine.gov/doc/11181</a>