

2017 Review Schedule for Tax Expenditures as of October 2016

ID #	Review Category	Expenditure Program Name	Rationale	2016	2017	2018	2019	2020	2021	FY17 Revenue Loss (estimate)*	Red Text = changes
3	Full	New Markets Capital Investment Credit	Business Incentive - Financial Investment	X						\$13,509,000	
4	Full	Pine Tree Development Zones -Income Tax Credit, Sales Tax Exemption (Electricity & Tangible Personal Property), and Sales & Use Tax Reimbursement (Certain Tangible Personal Property)	Business Incentive - Job Creation	X						\$3,473,000	
9	Full	Employment Tax Increment Financing	Business Incentive - Job Creation	X						\$13,860,381	
146	Expedited	Grocery Staples	Necessity of Life	X						\$171,152,000	
147	Expedited	Prescription Drugs	Necessity of Life	X						\$69,369,000	
148	Expedited	Prosthetic Devices	Necessity of Life	X						\$7,286,500	
149	Expedited	Meals Served to Patients in Hospitals & Nursing Homes	Necessity of Life	X						\$8,987,000	
150	Expedited	Fuels for Cooking & Heating Homes	Necessity of Life	X						\$73,207,000	
151	Expedited	Certain Residential Electricity	Necessity of Life	X						\$25,784,045	
152	Expedited	Gas Used for Cooking & Heating in Residences	Necessity of Life	X						\$15,318,750	
153	Expedited	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Necessity of Life	X						\$250,000 - \$999,999	
154	Expedited	Rental Charges on Continuous Residence More Than 28 Days	Necessity of Life	X						\$830,473	
155	Expedited	Funeral Services	Necessity of Life	X						\$4,997,000	
156	Expedited	Diabetic Supplies	Necessity of Life	X						\$1,210,797	
157	Expedited	Water Used in Private Residences	Necessity of Life	X						\$21,755,000	
158	Expedited	Positive Airway Pressure Equipment & Sales	Necessity of Life	X						\$284,802	
NEW	Full	Maine Capital Investment Credit	Conformity with IRC		X					\$11,584,000	Voted in after a new request 5/19/16
11	Full	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	Business Incentive - Equip Investment		X					\$36,948,340	
12	Full	Reimbursement for Taxes Paid on Certain Business Property (BETR)	Business Incentive - Equip Investment		X					\$32,000,000	
1	Full	High-Technology-Investment-Tax-Credit	Business Incentive--Research Investment		X					\$1,000,000	Repealed by 127th
125	Expedited	Credit for Income Tax Paid to Other Jurisdiction	Tax Fairness	X						\$48,393,000	
126	Expedited	Deduction for Active Duty Military Pay Earned Outside Maine	Tax Fairness	X						\$1,985,000	
127	Expedited	Deduction for Dividends Received from Nonunitary Affiliates	Tax Fairness	X						\$10,200,000	
128	Expedited	Exemptions of the Real Estate Transfer Tax	Tax Fairness	X						\$250,000 - \$999,000	
129	Expedited	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness		X					\$325,000	
130	Expedited	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness		X					\$4,500,000	
131	Expedited	Certain Returnable Containers	Tax Fairness	X						\$1,458,310	
132	Expedited	Packaging Materials	Tax Fairness	X						\$12,720,500	
133	Expedited	Certain Loaner Vehicles	Tax Fairness	X						\$251,730	
134	Expedited	Mobile & Modular Homes	Tax Fairness	X						\$26,833,025	
135	Expedited	Certain Property Purchased Out of State	Tax Fairness	X						\$1,000,000 - \$2,999,999	
136	Expedited	Meals & Lodging Provided to Employees	Tax Fairness	X						\$151,050	
137	Expedited	Trade-In Credits	Tax Fairness	X						\$27,299,115	
138	Expedited	Motor Vehicle Fuel	Tax Fairness	X						\$128,817,694	
6	Full	Seed Capital Investment Tax Credit	Business Incentive - Financial Investment			X				\$2,679,000	
7	Full	Tax Benefits for Media Production Companies	Business Incentive - Targeted Industry			X				\$256,000	
8	Full	Credit for Rehabilitation of Historic Properties	Business Incentive - Targeted Industry			X				\$13,172,000	
10	Expedited	Job Increment Financing Fund - Brunswick Naval Air Station	Specific Policy Goal/Mandate			X				\$810,619 for Brunswick & Loring combined	Moved to expedited review by GOC vote
NEW	Expedited	Job Increment Financing Fund - Loring	Specific Policy Goal/Mandate			X				\$810,619 for Brunswick & Loring combined	Included on schedule for 1st time
47 & 48	Expedited	Construction Contracts with Exempt Organizations	Charitable - Other			X				\$1,000,000 - \$2,999,999	

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49	Expedited	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Charitable - Other			X				\$86,184	
50	Expedited	State and Local Government Exemption from the Gasoline Tax	Charitable - Government			X				\$2,235,102	
51	Expedited	State & Local Government Exemption from the Special Fuel Tax	Charitable - Government			X				\$2,815,618	
52	Expedited	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	Charitable - Elderly			X				\$0 - \$49,999	
53	Expedited	Certain Sales by an Auxiliary Organization of American Legion	Charitable - Veterans			X				\$50,000 - \$249,999	
54 & 76	Expedited	Sales to the State & Political Subdivisions	Charitable - Government			X				\$171,178,538	
56	Expedited	Providing Meals for the Elderly	Charitable - Elderly			X				\$366,899	
58	Expedited	Meals Served by a Retirement Facility to its Residents	Charitable - Elderly			X				\$623,893	
73	Expedited	Returned Merchandise Donated to Charity	Charitable - Other			X				\$50,000 - \$249,999	
74	Expedited	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Charitable - Other			X				\$50,000 - \$249,999	
75	Expedited	Free Publications	Charitable - Other			X				\$1,747,204	
41	Full	Railroad Track Materials	Business Incentive - Targeted Industry				X			\$383,096	
42	Full	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	Business Incentive - Targeted Industry				X			\$85,500	
184	Full	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	Specific Policy Goal/Mandate				X			\$1,368,761	
185	Full	Air & Water Pollution Control Facilities	Specific Policy Goal/Mandate				X			\$500,000 - \$1,999,998	
193	Full	Sales Through Coin Operated Vending Machines	Administrative Burden				X			\$310,040	
55	Expedited	Meals Served by Public or Private Schools	Charitable - Education				X			\$9,071,170	
57	Expedited	Meals Served by Youth Camps Licensed by DHHS	Charitable - Youth				X			\$250,000 - \$999,000	
59 & 77	Expedited	Sales to Hospitals, Research Centers, Churches and Schools	Charitable - Other				X			\$6,000,000 or more	
60	Expedited	Sales to Certain Nonprofit Residential Child Caring Institutions	Charitable - Youth				X			\$50,000 - \$249,999	
61	Expedited	Rental of Living Quarters at Schools	Charitable - Education				X			\$6,650,000	
62	Expedited	Sales to Ambulance Services & Fire Departments	Charitable - Health & Safety				X			\$250,000 - \$999,999	
63	Expedited	Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	Charitable - Health & Safety				X			\$50,000 - \$249,999	
64	Expedited	Sales to Historical Societies & Museums	Charitable - Education				X			\$50,000 - \$249,999	
65	Expedited	Sales to Day Care Centers & Nursery Schools	Charitable - Education				X			\$50,000 - \$249,999	
66	Expedited	Sales to Emergency Shelters & Feeding Organizations	Charitable - Health & Safety				X			\$50,000 - \$249,999	
67 & 78	Expedited	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Charitable - Youth				X			\$250,000 - \$999,999	
68	Expedited	Sales to any Nonprofit Free Libraries	Charitable - Education				X			\$50,000 - \$249,999	
69 & 79	Expedited	Sales to Nonprofit Youth Athletic & Scouting Organizations	Charitable - Youth				X			\$250,000 - \$999,999	
70	Expedited	Sales by Schools & School-Sponsored Organizations	Charitable - Education				X			\$250,000 - \$999,999	
71	Expedited	Sales to Nonprofit Home Construction Organizations	Charitable - Low Income				X			\$50,000 - \$249,999	
72	Expedited	Sales to Nonprofit Housing Development Organizations	Charitable - Low Income				X			\$50,000 - \$249,999	
19	Full	Credit for Educational Opportunity	Non-business Incentive - Education					X		\$9,376,000	
22	Full	Deduction For Contributions To IRC-529-Qualified Tuition Plans	Non-business Incentive - Education					X		\$257,000	Repealed by 127th

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23	Full	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	Non-business Incentive - Financial Investment					X		\$42,000	
24	Full	Deduction for Interest and Dividends on U.S., Maine State and Local Securities - Corporate Income Tax	Non-business Incentive - Financial Investment					X		\$190,000	
20	Full	Credit for Wellness Programs	Non-business Incentive - Health & Safety					X		\$319,000	
25	Full	Deduction for Premiums Paid for Long-Term Health Care Insurance	Non-business Incentive - Health & Safety					X		\$2,001,000	Repealed by 127th
5	Full	Research Expense Tax Credit	Business Incentive - Research Investment		X					\$498,000	
13	Full	New Machinery for Experimental Research	Business Incentive - Research Investment		X					\$50,000 - \$149,000	
159	Expedited	Gasoline Exported from the State	Interstate or Foreign Commerce					X		\$73,330,523	
160	Expedited	Special Fuel Exported from the State	Interstate or Foreign Commerce					X		\$17,991,845	
161	Expedited	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Interstate or Foreign Commerce					X		\$146,849	
162	Expedited	Ships' Stores	Interstate or Foreign Commerce					X		\$250,000 - \$999,999	
163	Expedited	Certain Jet Fuel	Interstate or Foreign Commerce					X		\$5,608,406	
164	Expedited	Certain Vehicles Purchased or Leased by Nonresidents	Interstate or Foreign Commerce					X		\$250,000 - \$999,999	
165	Expedited	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Interstate or Foreign Commerce					X		\$933,500	
166	Expedited	Watercraft Purchased by Nonresidents	Interstate or Foreign Commerce					X		\$250,000 - \$999,999	
167	Expedited	Property Used in Interstate Commerce	Interstate or Foreign Commerce					X		\$1,000,000 - \$2,999,999	
168	Expedited	Sales of Property Delivered Outside this State	Interstate or Foreign Commerce					X		\$6,000,000 or more	
169	Expedited	Sales of Certain Printed Materials	Interstate or Foreign Commerce					X		\$250,000 - \$999,999	
170	Expedited	Sales of Certain Aircraft	Interstate or Foreign Commerce					X		\$415,236	
171	Expedited	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Interstate or Foreign Commerce					X		\$648,806	
NEW	Full	Credit for Modifications to Make Homes Accessible	Tax Relief - Individuals						X	\$0 (\$73,500 in FY18)	Enacted by 127th
NEW	Full	Sales Tax Fairness Credit	Tax Relief - Individuals						X	\$31,849,020	Enacted by 127th
NEW	Full	Adult Dependent Care Credit	Tax Relief - Individuals						X	\$142,500	Enacted by 127th
21	Full	Earned Income Credit [#]	Tax Relief - Individuals					X		\$855,000	
37	Full	Income Tax Credit for Child and Dependent Care Expense	Tax Relief - Individuals					X		\$3,676,000	
38	Full	Deduction for Pension Income & IRA Distributions	Tax Relief - Individuals					X		\$26,647,000	
39	Full	Deduction for Social Security Benefits Taxable at Federal Level	Tax Relief - Individuals					X		\$76,864,000	
40	Full	Property Tax Fairness Credit	Tax Relief - Individuals					X		\$29,108,000	
43	Full	Basic Cable & Satellite Television Service	Tax Relief - Individual or Targeted Industry					X		\$2,280,000	
44	Full	Certain Telecommunications Services	Tax Relief - Individual or Targeted Industry					X		\$14,465,398	
123	Expedited	Itemized Deductions	Conformity with IRC					X		\$68,941,000	
124	Expedited	Sum of All Other Conformity Provisions	Conformity with IRC					X		\$804 million - \$905 million	

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NEW	Expedited	Fuel Used in Certain Agricultural Production	Inputs to Tangible Products						X	\$242,250	Enacted by 127th
174	Expedited	Products Used in Agricultural and Aquacultural Production & Bait	Inputs to Tangible Products						X	\$3,372,500	
175	Expedited	Fuel and Electricity Used in Manufacturing	Inputs to Tangible Products						X	\$28,392,883	
176	Expedited	Machinery & Equipment	Inputs to Tangible Products						X	\$51,604,000	
177	Expedited	Seedlings for Commercial Forestry Use	Inputs to Tangible Products						X	\$50,000 - \$249,999	
178	Expedited	Property Used in Manufacturing Production	Inputs to Tangible Products						X	\$178,115,500	
179	Expedited	Certain Sales of Electrical Energy	Inputs to Tangible Products						X	\$250,000 - \$999,999	
180	Expedited	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Inputs to Tangible Products						X	\$2,888,000	
191	Expedited	Non-Taxable Services	Non-Taxable Services						X	\$2,343,706,905	
192	Expedited	Repair, Maintenance and Other Labor Service Fees	Non-Taxable Services						X	\$45,657,000	