

State of Maine
Summary of OPEGA Proposed Additions and Removals for 2018 Tax Expenditure Review List

Review Categories: A = Full Evaluation by OPEGA, B = Expedited Review by Taxation Committee, C = No Review

ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Statutory Cite: Title 36
ENACTED in 2017 - OPEGA Proposes Adding to List									
7	Business Incentive	A	Income	Credit	Major Business Headquarters Expansion	Refundable credit of 2% of taxpayer's investment for a major business that expands or locates its headquarters in Maine and hires the required number of new employees.	Credit is not available until tax year 2020		5219-QQ
INCLUDED in Regular Pension Deduction Beginning 2016 - OPEGA Proposes Removing from List									
26	Non-Business Incentive	C	Income	Deduction	Deduction for Dentists with Military Pensions	Deduction for military pension benefits received by licensed dentists who work at least 20 hours per week and accept MaineCare patients.		\$0 - \$49,999	5122.2.BB
REPEALED as of January 1, 2016 - OPEGA Proposes Removing from List									
36	Tax Relief	A	Service Provider	Exemption	Basic Cable & Satellite Television Service	Tax exemption on the sale of the minimum service that can be purchased from a cable or satellite television supplier.		\$2,280,000	2551.2
ENACTED in 2016 - OPEGA Proposes Adding to List									
38	Tax Relief	A	Income	Deduction	Additional Standard Deduction for the Blind and Elderly	Additional \$1,550 standard deduction if single, or \$1,250 if married available to taxpayers who are blind beginning in tax year 2016.	\$8,200,000		5124-A
ENACTED in 2016 - OPEGA Proposes Adding to List									
42	Charitable	B	Sales & Use	Exemption	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.	\$95,954		5162(2)
ENACTED in 2017 - OPEGA Proposes Adding to List									
92	Charitable	C	Sales & Use	Exemption	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.	No estimate - Enacted in 2017		1760.101
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
96	Tax Fairness	B	Income	Credit	Credit for Income Tax Paid to Other Jurisdiction	Tax credit for residents of income tax paid to another state or jurisdiction, with limitations.		\$48,393,000	5217-A
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
98	Tax Fairness	B	Income	Deduction	Deduction for Dividends Received from Nonunitary Affiliates	Deduction for 50% of dividend income received by a business from an affiliated corporation that is not part of the taxpayer's unitary (i.e. central/integrated) business.		\$10,200,000	5200-A.2.G
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
110	Tax Fairness	C	Income	Credit	Credit for Income Tax Paid to Other State by an Estate or Trust	Tax credit for residents of income tax paid on an estate or trust to another state or jurisdiction.		\$0 - \$49,999	5165
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
129	Interstate or Foreign Commerce	B	Other	Exemption	Gasoline Exported from the State	Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund)		\$73,330,523	2903.4.A
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
130	Interstate or Foreign Commerce	B	Other	Exemption	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)		\$17,991,845	3204-A.5

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144	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Snowmobiles and All-terrain Vehicles Purchased by Nonresidents	Tax exemption on sales to a nonresident of snowmobiles or all-terrain vehicles.	\$0 - \$49,999		1760.25-C
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
165	Non-Taxable Services	B	Sales & Use	Exemption	Repair, Maintenance and Other Labor Service Fees	Tax exemption on price of labor or services used in installing, applying or repairing property, if separately charged or stated.		\$45,657,000	1752.14.B(4)