

Proposed Expedited Tax Expenditure Review Schedule as of 2019

| ID # | Review Category | Expenditure Program Name | Rationale | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | FY19 Revenue Loss Estimate* | FY21 Revenue Loss Estimate* | Red Text = changes |
|------|-----------------|--|--------------------------------|------|------|------|------|------|------|-----------------------------|-----------------------------|---|
| | | | | X | | | | | | | | |
| 49 | Expedited | Meals Served by Public or Private Schools | Charitable - Education | X | | | | | | \$7,400,000 | \$7,990,000 | |
| 51 | Expedited | Meals Served by Youth Camps Licensed by DHHS | Charitable - Youth | X | | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,000 | |
| 53 | Expedited | Sales to Hospitals, Research Centers, Churches and Schools | Charitable - Other | X | | | | | | \$6,000,000 or more | \$6,000,000 or more | |
| 54 | Expedited | Sales to Certain Nonprofit Residential Child Caring Institutions | Charitable - Youth | X | | | | | | \$50,000 - \$298,999 | \$50,000 - \$249,999 | |
| 55 | Expedited | Rental of Living Quarters at Schools | Charitable - Education | X | | | | | | \$7,663,000 | \$7,880,000 | |
| 56 | Expedited | Sales to Ambulance Services & Fire Departments | Charitable - Health & Safety | X | | | | | | \$250,000 - \$1,049,998 | \$250,000 - \$1,049,998 | |
| 57 | Expedited | Sales to community mental health facilities, community adult developmental services facilities and community substance use disorder facilities | Charitable - Health & Safety | X | | | | | | \$50,000 - \$299,998 | \$50,000 - \$299,998 | |
| 58 | Expedited | Sales to Historical Societies & Museums | Charitable - Education | X | | | | | | \$50,000 - \$299,998 | \$50,000 - \$299,998 | |
| 59 | Expedited | Sales to Child Care Facilities | Charitable - Education | X | | | | | | \$50,000 - \$299,998 | \$50,000 - \$299,998 | |
| 60 | Expedited | Sales to Emergency Shelters & Feeding Organizations | Charitable - Health & Safety | X | | | | | | \$50,000 - \$299,998 | \$50,000 - \$299,998 | |
| 61 | Expedited | Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs. | Charitable - Youth | X | | | | | | \$300,000 - \$1,249,998 | \$300,000 - \$1,249,998 | |
| 62 | Expedited | Sales to any Nonprofit Free Libraries | Charitable - Education | X | | | | | | \$50,000 - \$249,998 | \$50,000 - \$249,998 | |
| 63 | Expedited | Sales to Nonprofit Youth Athletic & Scouting Organizations | Charitable - Youth | X | | | | | | \$300,000 - \$1,249,998 | \$300,000 - \$1,249,998 | |
| 64 | Expedited | Sales by Schools & School-Sponsored Organizations | Charitable - Education | X | | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 65 | Expedited | Sales to Nonprofit Home Construction Organizations | Charitable - Low Income | X | | | | | | \$50,000 - \$249,998 | \$50,000 - \$298,998 | |
| 90 | Expedited | Adaptive Equipment for Vehicles of Persons with Disabilities | Charitable - Health & Safety | X | | | | | | \$80,000 | \$81,000 | Promote to Category B due to in fiscal estimate? |
| 66 | Expedited | Sales to Nonprofit Housing Development Organizations | Charitable - Low Income | X | | | | | | \$50,000 - \$249,998 | \$50,000 - \$298,998 | |
| 128 | Expedited | Gasoline Exported from the State | Interstate or Foreign Commerce | | X | | | | | \$64,430,000 | \$68,290,000 | Was removed from MSTER. It is back in MSTER in 2019 |
| 129 | Expedited | Special Fuel Exported from the State | Interstate or Foreign Commerce | | X | | | | | \$15,770,000 | \$16,720,000 | Was removed from MSTER. It is back in MSTER in 2019 |
| 130 | Expedited | Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights | Interstate or Foreign Commerce | | X | | | | | \$120,000 | \$120,000 | |

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| | | | | | | | | | | | | |
| 131 | Expedited | Ships' Stores | Interstate or Foreign Commerce | | X | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 132 | Expedited | Certain Jet Fuel | Interstate or Foreign Commerce | | X | | | | | \$4,800,000 | \$5,120,000 | |
| 133 | Expedited | Certain Vehicles Purchased or Leased by Nonresidents | Interstate or Foreign Commerce | | X | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 134 | Expedited | Certain Vehicles Purchased or Leased by Qualifying Resident Businesses | Interstate or Foreign Commerce | | X | | | | | \$1,050,000 | \$1,110,000 | |
| 135 | Expedited | Watercraft Purchased by Nonresidents | Interstate or Foreign Commerce | | X | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 173 | Expedited | Property Used in Interstate Commerce | Interstate or Foreign Commerce | | X | | | | | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | |
| 136 | Expedited | Sales of Property Delivered Outside this State | Interstate or Foreign Commerce | | X | | | | | \$6,000,000 or more | \$6,000,000 or more | |
| 137 | Expedited | Sales of Certain Printed Materials | Interstate or Foreign Commerce | | X | | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 138 | Expedited | Sales of Certain Aircraft | Interstate or Foreign Commerce | | X | | | | | \$490,000 | \$530,000 | |
| 139 | Expedited | Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts | Interstate or Foreign Commerce | | X | | | | | \$1,240,000 | \$1,360,000 | |
| 173 | Expedited | Property used in interstate Commerce | Interstate or Foreign Commerce | | X | | | | | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | |
| 93 | Expedited | Itemized Deductions | Conformity with IRC | | | X | | | | \$9,700,000 | \$10,100,000 | |
| 94 | Expedited | Sum of All Other Conformity Provisions | Conformity with IRC | | | X | | | | \$734,950,000 - \$854,500,000 | \$797,500,000 - \$920,050,000 | |
| 176 | Expedited | Net operating loss subtraction modification | Conformity with IRC | | | X | | | | | no estimate in MSTER | NEW |
| 177 | Expedited | Global intangible low-taxed income subtraction modification | Conformity with IRC | | | X | | | | | no estimate in MSTER | NEW |
| 143 | Expedited | Fuel Used in Certain Agricultural Production | Inputs to Tangible Products | | | X | | | | \$280,000 | \$300,000 | |
| 144 | Expedited | Products Used in Agricultural and Aquacultural Production & Bait | Inputs to Tangible Products | | | X | | | | \$7,120,000 | \$7,750,000 | |
| 145 | Expedited | Fuel and Electricity Used in Manufacturing | Inputs to Tangible Products | | | X | | | | \$21,100,000 | \$22,360,000 | |

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| | | | | | | | | | | | | |
| 146 | Expedited | Machinery & Equipment | Inputs to Tangible Products | | | X | | | | \$48,720,000 | \$52,570,000 | |
| 147 | Expedited | Seedlings for Commercial Forestry Use | Inputs to Tangible Products | | | X | | | | \$50,000 - \$249,999 | \$50,000 - \$249,999 | |
| 148 | Expedited | Property Used in Manufacturing Production | Inputs to Tangible Products | | | X | | | | \$195,630,000 | \$213,430,000 | |
| 149 | Expedited | Certain Sales of Electrical Energy | Inputs to Tangible Products | | | X | | | | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 150 | Expedited | Refund of Sales Tax on Certain Depreciable Machinery and Equipment | Inputs to Tangible Products | | | X | | | | \$17,560,000 | \$19,110,000 | |
| 162 | Expedited | Non-Taxable Services | Non-Taxable Services | | | X | | | | \$2.24 billion | \$2.43 billion | |
| 163 | Expedited | Repair, Maintenance and Other Labor Service Fees | Non-Taxable Services | | | X | | | | \$45,657,000 | | No longer in MSTER. Not sure why. Further Investigation? |
| 115 | Expedited | Grocery Staples | Necessity of Life | | | X | | | | \$172,150,000 | \$186,740,000 | |
| 116 | Expedited | Prescription Drugs | Necessity of Life | | | X | | | | \$98,770,000 | \$106,290,000 | |
| 117 | Expedited | Prosthetic or Orthotic Devices | Necessity of Life | | | X | | | | \$6,340,000 | \$6,880,000 | |
| 118 | Expedited | Meals Served to Patients in Hospitals & Nursing Homes | Necessity of Life | | | X | | | | \$10,880,000 | \$11,920,000 | |
| 119 | Expedited | Fuels for Cooking & Heating Homes | Necessity of Life | | | X | | | | \$51,250,000 | \$53,250,000 | |
| 120 | Expedited | Certain Residential Electricity | Necessity of Life | | | X | | | | \$26,390,000 | \$27,970,000 | |
| 121 | Expedited | Gas Used for Cooking & Heating in Residences | Necessity of Life | | | X | | | | \$17,310,000 | \$18,350,000 | |
| 122 | Expedited | Rental Charges for Living Quarters in Nursing Homes and Hospitals | Necessity of Life | | | X | | | | \$250,000 – \$999,999 | \$250,000 – \$999,999 | |
| 123 | Expedited | Rental Charges on Continuous Residence for More Than 28 Days | Necessity of Life | | | X | | | | \$216,330,000 | \$229,730,000 | |
| 124 | Expedited | Funeral Services | Necessity of Life | | | X | | | | \$7,040,000 | \$7,600,000 | |
| 125 | Expedited | Diabetic Supplies | Necessity of Life | | | X | | | | \$1,320,000 | \$1,410,000 | |
| 126 | Expedited | Water Used in Private Residences | Necessity of Life | | | X | | | | \$16,130,000 | \$17,410,000 | |
| 127 | Expedited | Positive Airway Pressure Equipment & Sales | Necessity of Life | | | X | | | | \$250,000 – \$999,999 | \$250,000 – \$999,999 | |

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| | | | | | | | | | | | | |
| 95 | Expedited | Credit for Income Tax Paid to Other Jurisdiction | Tax Fairness | | | | | | | \$48,393,000 | | No longer in MSTER because of "considerations of US Constitution provisions bearing on state taxation". Remove from List? |
| 96 | Expedited | Deduction for Active Duty Military Pay Earned Outside of Maine | Tax Fairness | | | | | X | | \$880,000 | \$860,000 | |
| 97 | Expedited | Deduction for Dividends Received from Nonunitary Affiliates | Tax Fairness | | | | | | | \$10,200,000 | | No longer in MSTER because of "considerations of US Constitution provisions bearing on state taxation". Remove from List? |
| 98 | Expedited | Exemptions of the Real Estate Transfer Tax | Tax Fairness | | | | | X | | \$250,000 - \$999,000 | \$250,000 - \$999,000 | |
| 99 | Expedited | Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies | Tax Fairness | | | | | X | | \$280,000 | \$300,000 | |
| 100 | Expedited | Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies | Tax Fairness | | | | | X | | \$4,370,000 | \$4,590,000 | |
| 101 | Expedited | Certain Returnable Containers | Tax Fairness | | | | | X | | \$1,850,000 | \$1,940,000 | |
| 102 | Expedited | Packaging Materials | Tax Fairness | | | | | X | | \$31,710,000 | \$33,930,000 | |
| 103 | Expedited | Certain Loaner Vehicles | Tax Fairness | | | | | X | | \$280,000 | \$300,000 | |
| 104 | Expedited | Mobile & Modular Homes | Tax Fairness | | | | | X | | \$31,440,000 | \$33,160,000 | |
| 105 | Expedited | Certain Property Purchased Out of State | Tax Fairness | | | | | X | | \$1,000,000 - \$2,999,999 | \$1,000,000 - \$2,999,999 | |
| 106 | Expedited | Meals & Lodging Provided to Employees | Tax Fairness | | | | | X | | \$50,000 - \$249,999 | \$50,000 - \$249,999 | |
| 107 | Expedited | Trade-In Credits | Tax Fairness | | | | | X | | \$35,830,000 | \$38,500,000 | |
| 108 | Expedited | Motor Vehicle Fuel | Tax Fairness | | | | | X | | \$91,250,000 | \$96,700,000 | |

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| | | | | | | | | | | | | |
| 156 | Expedited | Job Increment Financing Fund - Brunswick Naval Air Station | Specific Policy Goal/Mandate | | | | | | X | \$130,735 | \$140,000 | |
| 157 | Expedited | Job Increment Financing Fund - Loring | Specific Policy Goal/Mandate | | | | | | X | \$508,887 | \$520,000 | |
| 42 | Expedited | Construction Contracts with Exempt Organizations | Charitable - Other | | | | | | X | \$1,000,000 - \$2,999,999 | \$1,250,000 - \$3,999,998 | |
| 43 | Expedited | Sales of Certain Qualified Snowmobile Trail Grooming Equipment | Charitable - Other | | | | | | X | \$30,000 | \$37,000 | Demote to Category C due to change in fiscal estimate? |
| 44 | Expedited | State and Local Government Exemption from the Gasoline Tax | Charitable - Government | | | | | | X | \$2,210,000 | \$2,370,000 | |
| 45 | Expedited | State & Local Government Exemption from the Special Fuel Tax | Charitable - Government | | | | | | X | \$2,520,000 | \$2,680,000 | |
| 46 | Expedited | Meals for Residents of Certain Nonprofit Congregate Housing Facilities | Charitable - Elderly | | | | | | X | \$0 - \$49,999 | \$0 - \$49,999 | Demote to Category C due to change in fiscal estimate? |
| 47 | Expedited | Certain Sales by an Auxiliary Organization of the American Legion | Charitable - Veterans | | | | | | X | \$50,000 - \$249,999 | \$50,000 - \$249,999 | |
| 41 | Expedited | Certain Veterans' Service Organizations | Charitable - Veterans | | | | | | X | \$90,000 | \$100,000 | |
| 48 | Expedited | Sales to the State & Political Subdivisions | Charitable - Government | | | | | | X | \$208,520,000 - \$210,249,999 | \$221,420,000 - \$223,419,999 | |
| 50 | Expedited | Providing Meals for the Elderly | Charitable - Elderly | | | | | | X | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 52 | Expedited | Meals Served by a Retirement Facility to its Residents | Charitable - Elderly | | | | | | X | \$250,000 - \$999,999 | \$250,000 - \$999,999 | |
| 67 | Expedited | Returned Merchandise Donated to Charity | Charitable - Other | | | | | | X | \$50,000 - \$249,999 | \$50,000 - \$249,999 | |
| 68 | Expedited | Merchandise Donated from a Retailer's Inventory to Exempt Organizations | Charitable - Other | | | | | | X | \$50,000 - \$249,999 | \$50,000 - \$249,999 | |
| 69 | Expedited | Free Publications | Charitable - Other | | | | | | X | \$1,930,000 | \$2,050,000 | |
| 91 | Expedited | Certain Sales by Civic, Religious or Fraternal Organizations | Charitable - Other | | | | | | X | \$2,000,000 | \$2,163,200 | Promote to Category B due to change in fiscal estimate? |
| | | | | | | | | | | | | |