

**TAX EXPENDITURE REVIEW -- 2019**  
**TAX EXPENDITURE WORKSHEET -- EXPEDITED REVIEW**



**PROVISIONS FOR 2019 EXPEDITED REVIEW:**

**I. TAX POLICIES:**

**A. Public support for certain organizations**

Items 1 to 12 on chart

pp. 5-17

**B. Public support for students, youth and schools**

Items on 13 to 16 on chart

pp. 20-23

**C. Public support persons with disabilities**

Item 17 on chart

p. 24

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p. 24

Item 17 on chart

**TAX POLICY WORKSHEET:  
PUBLIC SUPPORT FOR CERTAIN ORGANIZATIONS**

a.	<b>PUBLIC SUPPORT FOR CERTAIN ORGANIZATIONS</b>	
	<b>Statutory criteria for evaluation</b>	<b>Notes</b>
	a. Reasons for tax policy	
	b. The extent to which the reasons for the adoption of this policy remain or whether reconsideration is needed	
	c. The extent to which the tax policy is consistent with other state goals	
	d. The past and future fiscal impact of the tax policy	

2.	<b>Public support for students youth and schools</b>	
	<b>Statutory criteria for evaluation</b>	<b>Notes</b>
	a. Reasons for tax policy	
	b. The extent to which the reasons for the adoption of this policy remain or whether reconsideration is needed	
	c. The extent to which the tax policy is consistent with other state goals	
	d. The past and future fiscal impact of the tax policy	

3.	<b>Public support for persons with disabilities</b>	
	<b>Statutory criteria for evaluation</b>	<b>Notes</b>
	a. Reasons for tax policy	
	b. The extent to which the reasons for the adoption of this policy remain or whether reconsideration is needed	
	c. The extent to which the tax policy is consistent with other state goals	
	d. The past and future fiscal impact of the tax policy	

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
<b>I. PUBLIC SUPPORT FOR CERTAIN CHARITABLE ORGANIZATIONS</b>						
1	<b>Sales tax exemption and service provider tax exemptions for sales to:</b> <b>A. Incorporated hospitals;</b> <b>B. Incorporated nonprofit nursing homes licensed by DHHS;</b> <b>C. Incorporated nonprofit residential care facilities licensed by DHHS;</b> <b>D. Incorporated nonprofit assisted housing programs for the elderly licensed by DHHS;</b> <b>E. Incorporated nonprofit home health agencies certified under Social Security Act;</b> <b>F. Incorporated nonprofit rural community health centers or federally qualified health centers;</b> <b>G. Incorporated nonprofit dental health centers;</b> <b>G-1. Incorporated nonprofit free medical clinics for indigent or uninsured;</b> <b>H. Incorporated nonprofit organization with sole purpose of conducting medical research;</b> <b>I. Incorporated nonprofit organizations with purpose of operating laboratories for scientific study and investigation in biology or ecology;</b> <b>J. Institutions incorporated as nonprofit for the purpose of operating educational television or radio stations;</b> <b>K. Schools;</b>	8	95	<u>Sales tax:</u> \$6,000,000+	<u>Sales tax:</u> \$\$6,000,000+	<b>Estimated range.</b> <b>Little or no data available</b>  Number of exempt entities on file: (per MRS) A. 55 B. 7 C. 98 D. E. 27 F. 1 G. 11 G-1. 1 H. 27 I. 19 J. 15 K. 725 L. 26 M. 2,232
				<u>Service provider tax:</u> \$250,000 To \$999,999	<u>Service provider tax:</u> \$250,000 To \$999,999	

<sup>1</sup> Office of Program Evaluation and Government Accountability. *Information to Support 2018 Expedited Reviews of Maine State Tax Expenditures; "Charitable" and "Specific Policy Goal" Tax Expenditures.* July 2018

<sup>2</sup> Department of Administrative and Financial Services, Maine Revenue Services. *Maine State Tax Expenditure Report 2018 – 2019.* February 15, 2017.

<sup>3</sup> Revenue estimates reflect General Fund impacts (unless otherwise indicated). Estimates are based on data provided by Maine Revenue Services.

Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
			FY 20	FY 21	
<p><b>L. Incorporated nonprofit organizations or affiliates with purpose of providing literacy assistance to children with dyslexia; and</b></p> <p><b>M. Regularly organized churches or houses of religious worship.</b></p> <p>;</p> <p>Does not apply to corporations organized under Title IV, Part E of the Farm Credit Act of 1971, 12 USC §§2211-2214</p> <p style="text-align: right;">36§1760.16 36§2557.3</p>					
<p><b>Summary:</b></p>					<p>Sales tax rate: 5.5%</p> <p>Service provider tax rate: 6%</p> <p>When the service provider tax was enacted in 2004 the following services subject to sales tax were moved to the service provider tax. Revenue from these services accrues to the <u>General Fund</u>.</p> <ol style="list-style-type: none"> <li>1. Cable and satellite television or radio services</li> <li>2. Fabrication services</li> <li>3. Rental of video media and equipment</li> <li>4. Rental of furniture, audio media and audio equipment pursuant to a rental-purchase agreement</li> <li>5. Telecommunications services</li> <li>6. The installation, maintenance or repair of telecommunications equipment</li> <li>7. Ancillary services related to telecommunications services</li> </ol> <p>Service provider tax also applies to the following services that were never subject to sales tax. Revenue from these services accrues to <u>dedicated accounts</u> to match federal Medicaid payments.</p> <ol style="list-style-type: none"> <li>8. Private nonmedical institution services</li> </ol>

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
						9. Community support services (mental health) 10. Community support services (intellectual disabilities or autism) 11. Home support services 12. Group residential services (brain injuries)
	A. Past and future fiscal impact					See OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Other recommendations (retain, repeal, amend)					



	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
2	<p>Sales tax and service provider tax exemptions for sales to incorporated private nonprofit residential child care facilities that are licensed by DHHS as child care facilities</p> <p style="text-align: right;">36 MRSA §1760.18-A 36 MRSA §2557.4</p>	10	98	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 To \$49,999</p>	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 To \$49,999</p>	<p>Estimated range. Little or no data available</p> <p>Number of exempt entities: 98</p>
	<p><b>Summary:</b> See also item 6 described below.</p>					
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
3	<b>Sales tax and service provider tax exemptions for sales to:</b> 1. incorporated nonprofit fire departments 2. incorporated nonprofit ambulance services and 3. air ambulance services that are limited liability companies all of whose members are nonprofit organizations (and sales of tangible personal property leased to such entities)  36§1760.26 36 MRSA §2557.5	12	109	ST \$250,000 To \$999,999  SPT \$0 To \$49,999	ST \$250,000 To \$999,999  SPT \$0 To \$49,999	<b>Estimated range.</b> Little or no data available  Number of exempt entities: Fire depts. 80 Ambulance services 37
	<b>Summary:</b>					
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes						
				FY 20	FY 21							
	H. Recommendations (retain, repeal, amend)											
4	<p><b>Sales to mental health facilities, community adult developmental services facilities and community substance use disorder facilities that receive support under:</b></p> <p><b>1. Under the Federal Community Mental Health Centers Act or</b></p> <p><b>2. From DHHs for substance use disorder prevention and treatment, community mental health services, intellectual disabilities or autism.</b></p> <p style="text-align: right;">ST 36§1760.28 SPT 36§2557.6</p>	13	110	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,000</p>	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,000</p>	<p>Estimated range. Little or no data available</p> <p>Number of exempt entities</p> <table style="margin-left: 20px;"> <tr> <td>1. MH facilities</td> <td style="text-align: right;">214</td> </tr> <tr> <td>2. Dev. disabil. facilities</td> <td style="text-align: right;">225</td> </tr> <tr> <td>3. Substance use facilities</td> <td style="text-align: right;">11</td> </tr> </table>	1. MH facilities	214	2. Dev. disabil. facilities	225	3. Substance use facilities	11
1. MH facilities	214											
2. Dev. disabil. facilities	225											
3. Substance use facilities	11											
	Summary:											
	A. Past and future fiscal impact											
	B. Administrative costs or burdens											
	C. Extent to which this TE is consistent with the broad tax policy and other TEs											
	D. Extent to which the design of the TE is effective in accomplishing its purpose											
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms											
	F. Extent to which the original reasons for the TE still exist											

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
5	<b>Sales tax and service provider tax exemptions for sales to:</b> <b>1. Incorporated nonprofit memorial foundations that primarily provide cultural programs free to the public,</b> <b>2. Historical societies and</b> <b>3. Museums.</b> <p style="text-align: right;">36§1760.42 36 MRSA §2557.8</p>	14	122	<b>ST</b> <b>\$50,000</b> to <b>\$249,999</b>  <b>SPT</b> <b>\$0</b> to <b>\$49,999</b>	<b>ST</b> <b>\$50,000</b> to <b>\$249,999</b>  <b>SPT</b> <b>\$0</b> to <b>\$49,999</b>	<b>Estimated range.</b> <b>Little or no data available</b>  <b>Number of exempt entities</b> <b>443</b>
	<b>Summary:</b>					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	H. Recommendations (retain, repeal, amend)					
6	<b>Sales tax and service provider tax for sales to licensed, incorporated nonprofit child care facilities</b>  36§1760.43 36§2557.9	15	123	ST \$50,000 To \$249,999  SPT \$0 To \$49,999	ST \$50,000 To \$249,999  SPT \$0 To \$49,999	<b>Estimated range.</b> <b>Little or no data available</b>
	<b>Summary:</b>					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
7	<b>Sales tax and service provider tax exemptions for sales to incorporated nonprofit organizations that provide temporary emergency shelter or food for underprivileged individuals</b>  36§1760.47-A 36 §2557. 12	16	128	ST \$50,000 To \$249,999  SPT \$0 To \$49,999	ST \$50,000 To \$249,999  SPT \$0 To \$49,999	Estimated range. Little or no data available
	<b>Summary:</b>					
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
8	<p>Sales tax and service provider tax exemptions for sales to</p> <ol style="list-style-type: none"> <li>1. Incorporated, nonprofit child abuse and neglect prevention councils;</li> <li>2. Statewide organizations that advocate for children and are members of Medicaid Advisory Committee; and</li> <li>3. Community action agencies designated by DHHS</li> </ol> <p style="text-align: right;">36§1760.49 36§2557.13</p>	17	129	<p>ST \$250,000 to \$999,999</p> <p>SPT \$50,000 to \$249,999</p>	<p>ST \$250,000 to \$999,999</p> <p>SPT \$50,000 to \$249,999</p>	<p>Estimated range. Little or no data available</p> <p>Number of exempt entities 143</p>
	Summary:					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
9	<p>Sales tax and service provider tax exemptions for:</p> <p>1. <u>Sales</u> to a nonprofit free public lending library that is funded in part or wholly by the State, a political subdivision or the federal govt</p> <p>2. <u>Sales by</u> such a library or a nonprofit organization organized to support that library if the proceeds are used to benefit the library.</p> <p style="text-align: right;">36§1760.50 36 §2557.14</p>	14	64	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>Estimated range. Little or no data available</p> <p>Number of exempt entities: 276</p>
	<b>Summary:</b>					
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					



	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
10	<b>Sales tax and service provider tax exemptions for sales to:</b> <b>1. Nonprofit youth organizations whose primary purpose is to provide athletic instruction in a nonresidential setting or</b> <b>2. Councils and local units of incorporated national scouting organizations</b> 36§1760.56 36 §2557.18	19	135	ST \$250,000 to \$999,999  SPT \$50,000 to \$249,999	ST \$250,000 to \$999,999  SPT \$50,000 to \$249,999	Estimated range. Little or no data available  <u>Number of exempt entities:</u> Athletic youth organizations 334 National scouting organizations 24
	Summary: 1.					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
11	<p><b>Sales tax and service provider tax exemptions for sales to local branches of incorporated nonprofit organizations whose primary purpose is to construct housing for low-income people.</b></p> <p style="text-align: right;">36§1760.67 36§2557.23</p>	22	150	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>Estimated range. Little or no data available</p> <p><u>Number of exempt entities:</u> 33</p>
	Summary:					See also item 12.
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					
12	<p>Sales tax and service provider tax exemptions for sales to nonprofit organizations whose primary purpose is to develop housing for low-income people.</p> <p style="text-align: right;">36§1760.72 36§2557.27</p>	22	150	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>ST \$50,000 to \$249,999</p> <p>SPT \$0 to \$49,999</p>	<p>Estimated range. Little or no data available</p> <p><u>Number of exempt entities:</u> 159</p>
	Summary:					See also item 11.
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)

	Tax Expenditure	OPEGA <sup>1</sup> rept page	MRS TER <sup>2</sup> page	Est. revenue loss <sup>3</sup>		Notes
				FY 20	FY 21	
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					

<b>B. PUBLIC SUPPORT FOR STUDENTS, YOUTH AND SCHOOLS</b>						
	Tax Expenditure	OPEGA <sup>4</sup> rept page	MRS TER <sup>5</sup> page	Est. revenue loss <sup>6</sup>		Taxation Committee comments
				FY 20	FY 21	
13	Sales tax exemption for sales of meals served by public or private schools, school districts, student organizations and parent-teacher associations to the students or teachers of a school  36§1760.6.A	6	76	\$7,690,000	\$7,990,000	Based on MRS sales tax microsimulation model and Maine Dept. of Education data
	Summary:					
	A. Past and future fiscal impact					
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					

<sup>4</sup> Office of Program Evaluation and Government Accountability. *Information to Support 2018 Expedited Reviews of Maine State Tax Expenditures; "Charitable" and "Specific Policy Goal" Tax Expenditures.* July 2018

<sup>5</sup> Department of Administrative and Financial Services, Maine Revenue Services. *Maine State Tax Expenditure Report 2018 – 2019.* February 15, 2017.

<sup>6</sup> Revenue estimates reflect General Fund impacts (unless otherwise indicated). Estimates are based on data provided by Maine Revenue Services.

14	<b>Sales of meals served by youth camps licensed by DHHS and defined in 22 MRSA §2491.</b>  <b>36 MRSA §1760.6.F</b>	7	81	\$250,000 to \$999,999	\$250,000 to \$999,999	<b>Estimated range.</b> <b>Little or no data available</b>
	<b>Summary:</b>					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					

15	Rental charged for living quarters, sleeping or housekeeping accommodations to any student necessitated by attendance at school  36 MRSA §1760.19	11	99	\$7,650,000	\$7,880,000	Based on MRS sales tax simulation model
	Summary:					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					

16	<p>Sales by elementary and secondary schools and by student organization sponsored by those schools, including booster clubs and student or parent-teacher organizations if the profits are used to benefit those schools or student organization or are used for a charitable purpose.</p> <p style="text-align: center;">36 M RSA §1760.64</p>	20	143	\$250,000 to \$999,999	\$250,000 to \$999,999	Estimated range. Little or no data available
	Summary:					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					





<b>C. PUBLIC SUPPORT FOR PERSONS WITH DISABILITIES</b>						
17	Sales to or for a persons with a disability of adaptive equipment for installation in a motor vehicle to make the vehicle operable or accessible to a person with a disability who is issued a disability plate or placard by the Sec. of State, 36 MRSA §1760.95	23	172	\$80,000	\$81,000	Based on fiscal note for original enactment (2014)
	<b>Summary:</b>					
	A. Past and future fiscal impact					Please see OPEGA report (Appendix B)
	B. Administrative costs or burdens					
	C. Extent to which this TE is consistent with the broad tax policy and other TEs					
	D. Extent to which the design of the TE is effective in accomplishing its purpose					
	E. Extent to which the benefits reach intended beneficiaries including consideration of enforcement mechanisms					
	F. Extent to which the original reasons for the TE still exist					
	G. Are there other reasons to amend or repeal					
	H. Recommendations (retain, repeal, amend)					