

State of Maine
2020 Tax Expenditure Classifications by Rationale and Legislative Review Category
 Approved by GOC on XX / XX / 2020

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

Recommendation	ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY20 Revenue Loss Estimate*	FY21 Revenue Loss Estimate*	Statutory Cite: Title 36	OPEGA Notes
no change	1	Business Incentive - Financial Investment	A	Income	Credit	New Markets Capital Investment Credit	Tax credits of up to 39% of a project's total cost for qualified equity investments in low-income community businesses made via a community development entity, with limitations.	\$12,423,000	\$6,569,000	5219-HH	
no change	2	Business Incentive - Job Creation	A	Sales & Use Income	Credit, Exemption, Reimbursement	Pine Tree Development Zones	Reimbursement of sales & use taxes on certain tangible personal property; exemption from sales taxes on tangible personal property and electricity; and credits for qualified businesses that expand or begin operations in the State (100% of Maine income tax liability is waived for the first 5 years, and 50% for years 6 to 10). Ends in 2028/2029.	\$4,260,000 - \$7,009,998	\$3,030,000 - \$5,809,998	§2016 §1760.87 §5219-W	
no change	3	Business Incentive - Research Investment	A	Income	Credit	Research Expense Tax Credit	Tax credit for qualified research expenses associated with certain technological and experimental research, with limitations. 15 year carry forward.	\$610,000	\$630,000	5219-K	
no change	4	Business Incentive - Financial Investment	A	Income	Credit	Maine Seed Capital Tax Credit	Tax credit of up to 50% for capital investment in eligible businesses (including manufacturing, value-added natural resource enterprises, export businesses, advanced technology, and visual media production), with limitations.	\$4,250,000	\$4,500,000	36 MRS §5216-B & 10 MRS §1100-T	
no change	5	Business Incentive - Targeted Industry	A	Income	Credit	Tax Benefits for Media Production Companies	Tax credit (5% of nonwage production expenses, if >\$75,000) and reimbursement (12% of production wages) for certified productions of visual media production companies.	\$190,000	\$190,000	5219-Y, 6902	
no change	6	Business Incentive - Targeted Industry	A	Income	Credit	Credit for Rehabilitation of Historic Properties	Income tax credit for expenditures in rehabilitation of certified historic properties, with limitations. Fiscal impact is expected to increase \$1.4 million in FY17 and perhaps more in future years as a result of recently enacted legislation. Tied to federal credit.	\$11,650,000	\$11,550,000	5219-BB	
no change	7	Business Incentive - Job Creation	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	\$760,000	5219-QQ	
no change	8	Business Incentive - Job Creation	A	Income	Reimbursement	Employment Tax Increment Financing	Reimbursement to certain businesses of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits), subject to limitations including unemployment rates in the area; ends in 2028.	\$11,400,000 longer includes JTIF programs)	\$12,000,000 (No longer includes JTIF programs)	Chapter 917	
no change	9	Business Incentive - Equipment Investment	A	Property	Reimbursement	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	Reimbursement to municipalities of revenue losses, with limitations, due to the property tax exemption for qualified business equipment.	\$44,300,000	\$48,750,000	Chapter 105, subc. 4-C	
no change	10	Business Incentive - Equipment Investment	A	Property	Reimbursement	Reimbursement for Taxes Paid on Certain Business Property (BETR)	Reimbursement of property tax paid on qualified business property, with limitations. FY15 tax loss shows a decrease from prior years resulting from recently enacted legislation.	\$25,600,000	\$23,600,000	Chapter 915	
no change	11	Business Incentive - Research Investment	A	Sales & Use	Exemption	New Machinery for Experimental Research	Tax exemption on sales of machinery and equipment for certain research and development activities, and for biotechnology research.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.32	
Recommend Adding to Category A Fiscal Note estimates: FY'22 = \$33K FY'23 = \$1.1M	185	Business Incentive - Targeted Industry	A	Income	Credit	Major Food Processing & Manufacturing Facilities Expansion Credit	Refundable income tax credit for construction or expansion of a qualifying food processing and manufacturing facility in Maine. Credit amount is equal to 1.8% of the taxpayer's qualified investment.	\$0	\$0	5219-VV	Recommend Adding to Category A Fiscal Note estimates: FY'22 = \$33K FY'23 = \$1.1M
no change	14	Business Incentive - Targeted Industry	A	Income	Deduction	Deduction for Contributions to Capital Construction Funds for maintenance or replacement of fishing vessels	Deduction for contributions to a capital construction fund for maintenance or replacement of fishing vessels.	\$410,000	\$410,000	5122.2.I	Promoted to A in 2019
no change	16	Non-Business Incentive - Education	A	Income	Credit	Credit for Educational Opportunity	Tax credit for certain educational loan payments made by participants in the Job Creation Through Educational Opportunity Program and their employers; participants must be residents who remain in Maine after obtaining a degree here.	\$28,800,000	\$35,100,000	5217-D	
no change	18	Non-Business Incentive	A	Income	Credit	Earned Income Credit <i>Note: The amount shown is the General Fund Revenue loss from EITC net of reimbursements from TANF funds for the EITC. The gross revenue reduction from the EITC is approximately \$10.2 million in FY 2018.</i>	Tax credit equal a percentage of the federal earned income tax credit (EITC) received that year; EITC is a credit for individuals who have earned income under a certain limit.	\$2,770,000	\$2,800,000	5219-S	

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no change	19	Non-Business Incentive - Financial Investment	A	Income	Deduction	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	Individual income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$65,000	\$70,000	5122.2.N	
no change	20	Non-Business Incentive - Financial Investment	A	Income	Deduction	Deduction for Interest and Dividends on U.S., Maine State and Local Securities	Corporate income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$20,000 - \$100,000	\$20,000 - \$100,000	5200-A.2.A, 5200-A.2.K	
no change	27	Tax Relief - Individuals	A	Income	Credit	Sales Tax Fairness Credit	Tax credit to provide sales tax relief to low and middle income families.	\$24,550,000	\$24,300,000	5213-A & 5403.5	
no change	29	Tax Relief - Individuals	A	Income	Credit	Income Tax Credit for Child & Dependent Care Expense	Tax credit for child and dependent care expenses in the amount of 25% of the federal tax credit; the credit doubles for expenses incurred for quality child care services. Maximum of \$500.	\$4,000,000	\$4,000,000	5218	
no change	30	Tax Relief - Individuals	A	Income	Deduction	Deduction for Pension Income & IRA Distributions	Deduction for pension benefits received under employee retirement plans and taxable distributions from individual retirement accounts, up to \$10,000.	\$30,600,000	\$30,900,000	5122.2.M	
no change	31	Tax Relief - Individuals	A	Income	Deduction	Deduction for Social Security Benefits Taxable at Federal Level	Deduction for social security benefits and railroad retirement benefits.	\$95,300,000	\$103,000,000	5122.2.C	
no change	32	Tax Relief - Individuals	A	Property	Credit	Property Tax Fairness Credit	Property tax credit for Maine residents based on a formula, not to exceed \$600 for those under 65 years of age, or \$900 for those over 65, with income limitations.	\$24,900,000	\$24,900,000	5219-KK	
no change	33	Tax Relief - Targeted Industry	A	Sales & Use	Exemption	Railroad Track Materials	Tax exemption on sales of railroad track materials for installation on railroad lines within the State.	\$1,330,000	\$1,380,000	1760.52	
no change	34	Tax Relief - Targeted Industry	A	Sales & Use	Refund	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	Refund of sales tax paid on purchases of parts and supplies for use for operation, repair or maintenance of a windjammer providing commercial cruises.	\$50,000 - \$249,999	\$50,000 - \$249,999	2020	
no change	36	Tax Relief - Individual or Targeted Industry	A	Service Provider	Exemption	Certain Telecommunications Services	Tax exemption on sales of interstate and international telecommunications services.	\$11,700,000	\$12,100,000	2557.33, 2557.34	
no change	37	Tax Relief - Individuals	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.	\$9,000,000	\$9,600,000	5124-A	
no change	92	Conformity with IRC	A	Income	Credit	Maine Capital Investment Credit	Tax credit for depreciable property placed in service in Maine.	\$19,900,000	\$18,350,000	5219-GG, 5219-JJ, 5219-MM & 5219-NN (Conflict)	
no change	154	Specific Policy Goal/Mandate	A	Other	Exemption	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	Allows licensed cigarette distributors to purchase cigarette stamps with a face value of \$2 at a discount of 1.15%. (General Fund)	\$1,821,144	\$1,784,721	4366-A.2	
no change	155	Specific Policy Goal/Mandate	A	Sales & Use	Exemption	Air & Water Pollution Control Facilities	Tax exemption on sales of certified air and water pollution control facilities and parts or accessories, construction materials, and chemicals or supplies of these facilities.	\$500,000 - \$1,999,998	\$500,000 - \$1,999,998	1760.29, 1760.30	
no change	165	Administrative Burden	A	Sales & Use	Exemption	Sales Through Coin Operated Vending Machines	Tax exemption on sales of certain products through vending machines by retailers who make the majority of their sales via vending machines.	\$480,000	\$490,000	1760.34	
no change	171	Business Incentive	A	Income	Credit	Shipbuilding Facility Credit	Creates a nonrefundable income tax credit for 15 years (from tax years beginning on or after January 1, 2020) for major investments in a shipbuilding facility when criteria are met. Requires the credit to be reviewed by 2024 by OPEGA.	\$0	\$2,850,000	5219-RR	Added to Category A by GOC on 3/22/2019
no change	172	Non-Business Incentive - Health & Safety	A	Income	Credit	Employer credit for family and medical leave	Creates a tax credit (for tax years beginning in 2018 and 2019) under the income tax and insurance premium tax equal to the federal credit for employer-paid family and medical leave. The credit is nonrefundable.	\$2,860,000	\$1,700,000	5219-UU & 2536	Added by GOC on 3/22/2019
no change	41	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.	\$97,000	\$100,000	1760.100	
no change	42	Charitable	B	Sales & Use and Service Provider	Exemption	Construction Contracts with Exempt Organizations	Tax exemption on sales of tangible personal property to contractors for incorporation in real property for sale to any sales tax exempt organization or government agency.	\$1,250,000 - \$3,999,998	\$1,250,000 - \$3,999,998	1760.61 & 2557.31	
no change	44	Charitable	B	Other	Exemption	State and Local Government Exemption from the Gasoline Tax	Gasoline Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,300,000	\$2,370,000	2903.4.C	
no change	45	Charitable	B	Other	Exemption	State & Local Government Exemption from the Special Fuel Tax	Special Fuel Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,620,000	\$2,680,000	3204-A.3	

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no change	47	Charitable	B	Sales & Use	Exemption	Certain Sales by an Auxiliary Organization of the American Legion	Tax exemption on sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fundraising event, under specified conditions.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.85	
no change	48	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to the State & Political Subdivisions	Tax exemption on sales to the State or federal government or to any political subdivision, agency, or instrumentality of them.	\$221,420,000 - \$223,419,999	\$221,420,000 - \$223,419,999	1760.2 & 2557.2	
no change	49	Charitable	B	Sales & Use	Exemption	Meals Served by Public or Private Schools	Tax exemption on sales of meals served by schools and school organizations to students and teachers.	\$7,690,000	\$7,990,000	1760.6.A	
no change	50	Charitable	B	Sales & Use	Exemption	Providing Meals for the Elderly	Tax exemption on sales of meals to nonprofit area agencies on aging to provide meals to the elderly.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.6.C	
no change	51	Charitable	B	Sales & Use	Exemption	Meals Served by Youth Camps Licensed by DHHS	Tax exemption on sales of meals served by state-licensed youth camps.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.6.F	
no change	52	Charitable	B	Sales & Use	Exemption	Meals Served by a Retirement Facility to its Residents	Tax exemption on sales of meals served by a retirement facility to its residents under specified conditions.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.6.G	
no change	53	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Hospitals, Research Centers, Churches and Schools	Tax exemption on sales to schools, churches, hospitals, certain nonprofit health and human service organizations, certain research organizations, and educational television and radio stations.	\$6,000,000 or more	\$6,000,000 or more	1760.16 & 2557.3	
no change	54	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Residential Child Caring Institutions	Tax exemption on sales to State-licensed private nonprofit residential child caring institutions.	\$50,000 - \$298,999	\$50,000 - \$298,999	1760.18-A & 2557.4	
no change	55	Charitable	B	Sales & Use	Exemption	Rental of Living Quarters at Schools	Tax exemption on rental charges for living quarters required for attendance at a school.	\$7,650,000	\$7,880,000	1760.19	
no change	56	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Ambulance Services & Fire Departments	Tax exemption on sales to nonprofit fire departments, ambulance services, and air ambulance services.	\$250,000 - \$1,049,998	\$250,000 - \$1,049,998	1760.26 & 2557.5	
no change	57	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to community mental health facilities, community adult developmental services facilities and community substance use disorder facilities	Tax exemption on sales to community mental health, adult developmental services and substance abuse services facilities.	\$50,000 - \$299,998	\$50,000 - \$299,998	1760.28 & 2557.6	
no change	58	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Historical Societies & Museums	Tax exemption on sales to certain nonprofit memorial foundations, historical societies, and museums.	\$50,000 - \$299,998	\$50,000 - \$299,998	1760.42 & 2557.8	
no change	59	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Child Care Facilities	Tax exemption on sales to licensed nonprofit nursery schools and day care centers.	\$50,000 - \$299,998	\$50,000 - \$299,998	1760.43 & 2557.9	
no change	60	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Emergency Shelters & Feeding Organizations	Tax exemption on sales to nonprofit organizations providing free temporary emergency shelter or food to underprivileged individuals.	\$50,000 - \$299,998	\$50,000 - \$299,998	1760.47-A & 2557.12	
no change	61	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Sales to nonprofit child abuse and neglect prevention councils, certain child advocacy organizations and community action agencies.	\$300,000 - \$1,249,998	\$300,000 - \$1,249,998	1760.49 & 2557.13	
no change	62	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to any Nonprofit Free Libraries	Tax exemption on sales to nonprofit government-funded free public lending libraries, and sales by the library or a nonprofit established to support the library.	\$50,000 - \$249,998	\$50,000 - \$249,998	1760.50 & 2557.14	
no change	63	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Youth Athletic & Scouting Organizations	Tax exemption on sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction, and nonprofit scouting organizations.	\$300,000 - \$1,249,998	\$300,000 - \$1,249,998	1760.56 & 2557.18	
no change	64	Charitable	B	Sales & Use	Exemption	Sales by Schools & School-Sponsored Organizations	Tax exemption on sales by schools and school organizations, provided that sales benefit the school, organization, or a charitable purpose.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.64	
no change	65	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Home Construction Organizations	Tax exemption on sales to nonprofit organizations that construct low-cost housing for low-income people.	\$50,000 - \$249,998	\$50,000 - \$298,998	1760.67 & 2557.23	
no change	66	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Housing Development Organizations	Tax exemption on sales to nonprofit organizations whose primary purpose is developing housing for low-income people.	\$50,000 - \$249,998	\$50,000 - \$298,998	1760.72 & 2557.27	
Delete due to Repeal (combined with \$1864)	67	Charitable	B	Sales & Use	Exemption	Returned Merchandise Donated to Charity	Tax exemption on donations of returned merchandise by a retailer to a charitable organization exempt from federal income tax under 501(c)(3).	\$50,000 - \$249,999	\$50,000 - \$249,999	1863	
no change	68	Charitable	B	Sales & Use	Exemption	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Sales tax exemption on donations of merchandise by a retailer to an organization from retailer's inventory (including that which has been returned to a retailer).	\$50,000 - \$249,999	\$50,000 - \$249,999	1864	

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no change	69	Charitable	B	Sales & Use	Exemption	Free Publications	Tax exemption on sales of publications purchased for distribution free of charge and sales of printed materials for inclusion in such publications.	\$2,010,000	\$2,050,000	1760(14-A)	
no change	90	Charitable	B	Sales & Use	Exemption	Adaptive Equipment for Vehicles of Persons with Disabilities	Tax exemption on sales of adaptive equipment used to make a motor vehicle operable or accessible by a person with a disability.	\$80,000	\$81,000	1760.95	Promoted to B in 2019
no change	91	Charitable	B	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.	\$2,080,000	\$2,163,200	1760.101	Enacted in 2017; Promoted to B in 2019
no change	93	Conformity with IRC	B	Income	Deduction	Itemized Deductions	Maine generally conforms to itemized deductions allowed by the U.S. Internal Revenue Code with some exceptions.	\$9,400,000	\$10,100,000	5125	
no change	94	Conformity with IRC	B	Income	Deduction	Sum of All Other Conformity Provisions	Maine generally conforms to exclusions and deduction provisions in the U.S. Internal Revenue Code used to calculate federal adjusted gross income.	\$756,300,000 - \$866,850,000	\$797,500,000 - \$920,050,000	5102(1-D) & 5162(2)	
no change	96	Tax Fairness	B	Income	Deduction	Deduction for Active Duty Military Pay Earned Outside of Maine	Deduction for military pay earned for service performed outside the State.	\$860,000	\$860,000	5122.2.LL	
no change	98	Tax Fairness	B	Other	Exemption	Exemptions of the Real Estate Transfer Tax	Real estate tax exemption for certain types of deeds, including deeds to property transferred to or by governmental entities, and certain transfers of property. (General Fund, H.O.M.E. Fund, Housing and Economic Recovery Fund)	\$250,000 - \$999,000	\$250,000 - \$999,000	4641-C	
no change	99	Tax Fairness	B	Other	Refund	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Gasoline Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$290,000	\$300,000	2908, 2909	
no change	100	Tax Fairness	B	Other	Refund	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Special Fuel Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$4,545,000	\$4,590,000	3215, 3218	
no change	101	Tax Fairness	B	Sales & Use	Exemption	Certain Returnable Containers	Tax exemption on sales of returnable containers when sold with contents at retail, or when resold for refilling.	\$1,920,000	\$1,940,000	1760.12	
no change	102	Tax Fairness	B	Sales & Use	Exemption	Packaging Materials	Tax exemption on sales of packaging materials to businesses engaged in packaging, transporting, shipping, or servicing tangible property.	\$32,950,000	\$33,930,000	1760.12-A	
no change	103	Tax Fairness	B	Sales & Use	Exemption	Certain Loaner Vehicles	Tax exemption on use of a loaner vehicle provided by a new vehicle dealer to a service customer pursuant to warranty.	\$290,000	\$300,000	1760.21-A	
no change	104	Tax Fairness	B	Sales & Use	Exemption	Mobile & Modular Homes	Tax exemption on sales of used manufactured housing and sales of new manufactured housing excluding the cost of materials, up to 50% of the sale price.	\$32,670,000	\$33,160,000	1760.40	
no change	105	Tax Fairness	B	Sales & Use	Exemption	Certain Property Purchased Out of State	Tax exemption on sales of certain property purchased and used out of state, including automobiles, snowmobiles, ATVs, aircraft, and property brought into the state for use in a declared state disaster or emergency, subject to certain restrictions.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1760.45	
no change	106	Tax Fairness	B	Sales & Use	Exemption	Meals & Lodging Provided to Employees	Tax exemption on meals or lodging provided to employees at the place of employment when credited toward the wages of the employees.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.75	
no change	107	Tax Fairness	B	Sales & Use	Exemption	Trade-In Credits	Tax exemption on trade-in value for property including motor vehicles, watercraft, aircraft, trailers, truck campers, and other equipment, when traded toward the sale price of a similar item.	\$37,230,000	\$38,500,000	1765	
no change	108	Tax Fairness	B	Sales & Use	Exemption	Motor Vehicle Fuel	Tax exemption on sales of motor fuels on which motor fuel taxes have been paid.	\$94,810,000	\$96,700,000	1760.8.A	
no change	115	Necessity of Life	B	Sales & Use	Exemption	Grocery Staples	Tax exemption on sales of grocery staples, which are defined as food products ordinarily consumed for human nourishment.	\$178,870,000	\$186,740,000	1760.3	
no change	116	Necessity of Life	B	Sales & Use	Exemption	Prescription Drugs	Tax exemption on sales of prescription medicines for humans, excluding marijuana.	\$102,630,000	\$106,290,000	1760.5	
no change	117	Necessity of Life	B	Sales & Use	Exemption	Prosthetic or Orthotic Devices	Tax exemption on sales of devices to correct or alleviate physical incapacity for a particular individual, including prosthetic aids, hearing aids, eyeglasses, crutches and wheelchairs.	\$6,590,000	\$6,880,000	1760.5-A	
no change	118	Necessity of Life	B	Sales & Use	Exemption	Meals Served to Patients in Hospitals & Nursing Homes	Tax exemption on sales of meals to patients of state-licensed hospitals, nursing homes, and certain care facilities.	\$11,300,000	\$11,920,000	1760.6.B	
no change	119	Necessity of Life	B	Sales & Use	Exemption	Fuels for Cooking & Heating Homes	Tax exemption on sales of coal, oil, wood and other fuels, except gas and electricity, used for cooking and heating in residential buildings.	\$53,250,000	\$53,250,000	1760.9	
no change	120	Necessity of Life	B	Sales & Use	Exemption	Certain Residential Electricity	Tax exemption on sale and delivery of: A. the first 750 kWh of residential electricity per month; B. off-peak residential electricity used for heating via electric thermal storage.	\$27,420,000	\$27,970,000	1760.9-B	
no change	121	Necessity of Life	B	Sales & Use	Exemption	Gas Used for Cooking & Heating in Residences	Tax exemption on sales of gas for use in cooking and heating in residential buildings other than hotels.	\$17,990,000	\$18,350,000	1760.9-C	

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no change	122	Necessity of Life	B	Sales & Use	Exemption	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Tax exemption on rental charges for living or sleeping quarters in state-licensed nursing homes and hospitals.	\$250,000 – \$999,999	\$250,000 – \$999,999	1760.18	
no change	123	Necessity of Life	B	Sales & Use	Exemption	Rental Charges on Continuous Residence for More Than 28 Days	Tax exemption on rental charges for residence for 28 days or more at a hotel, rooming house, or tourist or trailer camp under certain circumstances.	\$224,780,000	\$229,730,000	1760.20	
no change	124	Necessity of Life	B	Sales & Use	Exemption	Funeral Services	Tax exemption on sales of funeral services.	\$7,320,000	\$7,600,000	1760.24	
no change	125	Necessity of Life	B	Sales & Use	Exemption	Diabetic Supplies	Tax exemption on sales of equipment and supplies used in diabetes diagnosis or treatment.	\$1,370,000	\$1,410,000	1760.33	
no change	126	Necessity of Life	B	Sales & Use	Exemption	Water Used in Private Residences	Tax exemption on sales of water used in residential buildings, other than hotels.	\$16,760,000	\$17,410,000	1760.39	
no change	127	Necessity of Life	B	Sales & Use	Exemption	Positive Airway Pressure Equipment & Sales	Tax exemption on sale or lease of positive airway pressure equipment and supplies for personal use.	\$250,000 – \$999,999	\$250,000 – \$999,999	1760.94	
no change	128	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)	\$66,950,000	\$68,290,000	2903.4.A (2903)	
no change	129	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)	\$16,390,000	\$16,720,000	3204-A.5	
no change	130	Interstate or Foreign Commerce	B	Other	Exemption	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Gasoline Tax exemption for gasoline used to propel jet engine aircraft on international flights. (State Transit, Aviation and Rail Fund)	\$120,000	\$120,000	2903.4.D	
no change	131	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Ships' Stores	Tax exemption on sales of supplies and bunkering oil to ships engaged in interstate or foreign commerce.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.4	
no change	132	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Jet Fuel	Tax exemption on sales of fuel to propel jet engine aircraft.	\$4,990,000	\$5,120,000	1760.8.B	
no change	133	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Nonresidents	Tax exemption on sale or lease of motor vehicles, semitrailers, aircraft, and camper trailers to nonresidents, if the vehicle is intended to be removed from the State immediately.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.23-C	
no change	134	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Tax exemption on sale or lease of certain motor vehicles to a business if the vehicle is intended to be removed from the State immediately and for use exclusively in out of state business.	\$1,090,000	\$1,110,000	1760.23-D	
no change	135	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Watercraft Purchased by Nonresidents	Tax exemption on sales to or use by a nonresident of watercraft or materials used in watercraft, subject to certain restrictions.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.25	
no change	136	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Property Delivered Outside this State	Tax exemption on sales of tangible personal property delivered outside the State for use outside the State.	\$6,000,000 or more	\$6,000,000 or more	1760.82	
no change	137	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Printed Materials	Tax exemption on sales of printed advertising or promotional materials transported outside the State for use outside the State.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.83	
no change	138	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Aircraft	Tax exemption on sales or leases of aircraft that weight over 6,000 pounds, are propelled by turbine engine, or are in use by certain Federal Aviation Administration (FAA) classified operators.	\$510,000	\$530,000	1760.88	
no change	139	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Tax exemption on sales, use or leases of aircraft and sales of aircraft repair and replacement parts from July 1, 2011 to June 30, 2021.	\$1,290,000	\$1,360,000	1760.88-A	
no change	143	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel Used in Certain Agricultural Production	Sales tax exemption available to some agricultural employers exempting 95% of fuel purchased for use at large, year-round greenhouse facilities. Effective beginning 1/1/2016 and repealed effective 12/31/2019.	\$290,000	\$300,000	1760.9-H	
no change	144	Inputs to Tangible Products	B	Sales & Use	Exemption	Products Used in Agricultural and Aquacultural Production & Bait	Tax exemption on sales of products used in aquaculture production and bait, commercial agriculture production, and animal agriculture.	\$7,400,000	\$7,750,000	1760.7-A, 1760.7-B, 1760.7-C	
no change	145	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel and Electricity Used in Manufacturing	Tax exemption on sales of fuel and electricity (95% of value) purchased for use at a manufacturing facility.	\$21,920,000	\$22,360,000	1760.9-D	
no change	146	Inputs to Tangible Products	B	Sales & Use	Exemption	Machinery & Equipment	Tax exemption on sales of machinery and equipment used in production of tangible personal property for consumption, or in generation of radio and television broadcast signals.	\$50,620,000	\$52,570,000	1760.31	
no change	147	Inputs to Tangible Products	B	Sales & Use	Exemption	Seedlings for Commercial Forestry Use	Tax exemption on sales of tree seedlings used in commercial forestry.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.73	
no change	148	Inputs to Tangible Products	B	Sales & Use	Exemption	Property Used in Manufacturing Production	Tax exemption on sales of tangible personal property that is used in the manufacturing production of tangible personal property for later sale or lease.	\$203,270,000	\$213,430,000	1760.74	
no change	149	Inputs to Tangible Products	B	Sales & Use	Exemption	Certain Sales of Electrical Energy	Tax exemption on sale or use of electrical energy, or water stored for generating electricity, to or by a wholly owned subsidiary by or to its parent corporation.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.91	

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no change	150	Inputs to Tangible Products	B	Sales & Use	Refund	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Refund of sales tax paid on electricity or depreciable machinery and equipment purchased for use in commercial agricultural or aquaculture production, fishing, or wood harvesting, or purchases of fuel for use in a commercial fishing vessel.	\$18,250,000	\$19,110,000	2013	
no change	156	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Brunswick Naval Air Station	Reimbursement to SMCC and MRRA of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the Brunswick Naval Air Station Area.	\$130,735	\$140,000	5 MRSA §13083 S-1 (not in Title 36)	
no change	157	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Loring	Reimbursement to Loring Development Authority of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the former Loring Air Force Base area.	\$508,887	\$520,000	5 MRSA Ch.383 Art. 1-C	
no change	162	Non-Taxable Services	B	Sales & Use	Exemption	Non-Taxable Services	Services, other than specifically defined "Taxable Services," are not subject to Sales and Use Tax.	2.33 billion	\$2.43 billion	1752.11, 1752.17-B	
no change	173	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Property Used in Interstate Commerce	Tax exemption on sales of a vehicle, railroad car, aircraft or watercraft used in interstate or foreign commerce, subject to certain restrictions.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1760.41 (Rep) 1760.41A (Enact)	Added by GOC on 3/22/2019
no change	175	Tax Fairness	B	Income	Credit	Dependent exemption tax credit	Creates a tax credit equal to \$300 for each qualifying child and dependent for whom the federal child tax credit was claimed for the same taxable year. The credit is nonrefundable. Applicable to tax years beginning on or after January 1, 2018.		no estimate in MSTER	5219-SS	No estimate in Current MSTER - Further Research Needed - Promoted to Category B by GOC on 3/22/2019 - Added to Expedited Schedule in 2023.
no change	176	Conformity with IRC	B	Income	Deduction	Net operating loss subtraction modification	Creates a modification that reserves, for Maine tax purposes, the effects of the new federal limitation on the net operating loss deduction. Applicable for tax years beginning on or after January 1, 2018.		no estimate in MSTER	5200-A (2)(BB)	No estimate in current MSTER - Needs further Research
no change	177	Conformity with IRC	B	Income	Deduction	Global intangible low-taxed income subtraction modification	Creates a modification in the amount of the global intangible low-taxed income deduction claiming in accordance with federal code. Applicable for tax years beginning on or after January 1, 2018.		no estimate in MSTER	5200-A (2)(EE)	No estimate in current MSTER - Needs further Research
no change			C	Sales	Exemption	Business Purchases of automobiles for the purpose of rentals for less than one year.	The sale, to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented for a period of less than one year. For the purposes of this subparagraph, "automobile" includes a pickup truck or van with a gross vehicle weight of less than 26,000 pounds. (This is an exemption by defining it as "not a retail sale".)			1752(11)(B)(3)	This expenditure is not on OPEGA's list since it was not in any MSTER. It was flagged on 5/16/2019 for possible inclusion in next year's expedited review.
Delete due to Repeal	13	Business Incentive	C	Income	Credit	Maine Fishery Infrastructure Investment Tax Credit	Tax credit for up to 50% of investment in eligible fishery infrastructure projects to benefit the public; requires tax credit certificate from the Department of Inland Fisheries and Wildlife. Per IF&W, credit has not yet been used.	\$0-\$49,999	\$0 - \$49,999	5216-D	
no change	15	Non-Business Incentive	C	Income	Credit	Credit for Disability Income Protection Plans in the Workplace	Tax credit to employers for employees enrolled in disability income protection plans on or after January 1, 2017.	\$0 - \$49,999	\$0 - \$49,999	5219-OO	
no change	17	Non-Business Incentive - Health & Safety	C	Income	Credit	Credit for Wellness Programs	Tax credit to employers with 20 or fewer employees for expenditures on wellness programs up to \$2,000.	\$15,000	\$14,000	5219-FF	Demoted to C in 2019
no change	21	Non-Business Incentive	C	Income	Credit	Dental Care Access Credit	Tax credit (not to exceed \$12,000 or \$15,000) for a limited number of licensed dentists (five or six) per year who agree to practice in underserved areas of the State for at least 5 years and are certified eligible by the State's Oral Health Program; credit ends in 2020, with certification ending in 2015.	\$71,000	\$111,000	5219-DD	
no change	22	Non-Business Incentive	C	Income	Credit	Innovation Finance Credit	Refundable tax credit available to the Maine Public Employees Retirement System for capital losses sustained in the Innovation Finance Program administered by the Finance Authority of Maine, which encourages investment in venture capital funds for innovative Maine businesses. Ends in 2029. Per FAME, this has never been utilized.	\$0	unspecified potential liability	5219-EE	
no change	23	Non-Business Incentive	C	Income	Deduction	Deduction for Affordable Housing	Deduction for income resulting from sale of certified multifamily affordable housing properties. Per MaineHousing, this has been used only three times since its enactment.	\$0 - \$49,999	\$0 - \$49,999	5122.2.2	

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no change	24	Non-Business Incentive	C	Income	Credit	Primary Care Access Credit	Tax credit for outstanding student loans available to a limited number of primary care medical professionals who agree to practice in underserved areas of the state for at least 5 years, with limitations.	\$170,000	\$311,000	5219-LL (relocated from 5219-KK)	
no change	26	Tax Relief - Individuals	C	Income	Credit	Credit for Modifications to Make Homes Accessible	Tax credit to individuals for a portion of the cost incurred in modifying a home to make it accessible for a person with a disability or physical hardship. Effective for tax years beginning on or after January 1, 2017.	\$11,000	\$21,000	5219-PP	Created in 2016 with a statute conflict. Assigned a new citation last session. Demoted to C in 2019
no change	28	Tax Relief - Individuals	C	Income	Credit	Adult Dependent Care Credit	Tax credit to individuals for a portion of adult dependent care expenses paid including expenses for adult day care, hospice services or respite care.	\$16,000	\$15,000	5218-A	Demoted to C in 2019
no change	38	Tax Relief	C	Income	Deduction	Deduction for Holocaust Victim Settlement Payments	Deduction for settlement payments received by Holocaust victims.	\$0 - \$10,000	\$0 - \$10,000	5122.2.O	
no change	39	Charitable	C	Sales & Use and Service Provider	Exemption	Certain Veterans' Support Organizations	Sales tax and service provider tax exemption to incorporated nonprofit organizations providing direct supportive services to veterans with service-related post-traumatic stress disorder or traumatic brain injury.	\$20,000 - \$69,999	\$21,000 - \$70,999	1760.98 & 2557.37	
no change	40	Charitable	C	Sales & Use and Service Provider	Exemption	Nonprofit Library Collaboratives	Sales tax and service provider tax exemption for nonprofit collaboratives of academic, public, school and special libraries.	\$0 - \$99,998	\$0 - \$99,998	1760.99 & 2557.38	
no change	43	Charitable	C	Sales & Use	Exemption	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Tax exemption on sales of snowmobile trail grooming equipment to incorporated snowmobile clubs.	\$30,000	\$37,000	1760.90	Demoted to C in 2019
no change	46	Charitable	C	Sales & Use	Exemption	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	Tax exemption on sales of meals to residents of nonprofit church-affiliated congregate housing facilities for the lower-income elderly.	\$0 - \$49,999	\$0 - \$49,999	1760.6.D	Demoted to C in 2019
no change	70	Charitable	C	Sales & Use	Exemption	Automobiles Used in Driver Education Programs	Tax exemption on automobile sales to automobile dealers to equip and provide them to schools for driver education programs.	\$0 - \$49,999	\$0 - \$49,999	1760.21	
no change	71	Charitable	C	Sales & Use	Exemption	Automobiles Sold to Certain Disabled Veterans	Tax exemption on sales of automobiles to certain amputee and blind veterans.	\$0 - \$49,999	\$0 - \$49,999	1760.22	
no change	72	Charitable	C	Sales & Use	Exemption	Goods & Services for Seeing Eye Dogs	Tax exemption on sales of tangible personal property and taxable services for the care and maintenance of seeing eye dogs to aid any blind person.	\$0 - \$49,999	\$0 - \$49,999	1760.35	
no change	73	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Regional Planning Agencies	Tax exemption on sales to regional planning commissions and councils of government.	\$0 - \$99,998	\$0 - \$99,998	1760.37 & 2557.7	
no change	74	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Church Affiliated Residential Homes	Tax exemption on sales to church affiliated nonprofit organizations operating a residential home for adults under charter by the Legislature.	\$0 - \$99,998	\$0 - \$99,998	1760.44 & 2557.10	
no change	75	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Organ. that Provide Residential Facilities for Med. Patients	Tax exemption on sales to nonprofit organizations providing temporary residential accommodations to medical patients and their families.	\$0 - \$99,998	\$0 - \$99,998	1760.46 & 2557.11	
no change	76	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Veterans' Memorial Cemetery Associations	Tax exemption on sales to nonprofit Veterans' Memorial Cemetery Associations.	\$0 - \$99,998	\$0 - \$99,998	1760.51 & 2557.15	
no change	77	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Rescue Operations	Tax exemption on sales to nonprofit volunteer search and rescue organizations.	\$0 - \$99,998	\$0 - \$99,998	1760.53 & 2557.16	
no change	78	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Hospice Organizations	Tax exemption on sales to nonprofit hospice organizations.	\$0 - \$99,998	\$0 - \$99,998	1760.55 & 2557.17	
no change	79	Charitable	C	Sales & Use	Exemption	Self-Help Literature on Alcoholism	Tax exemption on sales of self-help literature on alcoholism to alcoholics anonymous groups.	\$0 - \$49,999	\$0 - \$49,999	1760.57	
no change	80	Charitable	C	Sales & Use	Exemption	Portable Classrooms	Tax exemption on sales of tangible personal property to become part of a portable classroom for lease to a school.	\$0 - \$49,999	\$0 - \$49,999	1760.58	
no change	81	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Educational Orgs.	Tax exemption on sales to State-funded nonprofit educational organizations providing decision making programs about drugs, alcohol and relationships at residential youth camps.	\$0 - \$99,998	\$0 - \$99,998	1760.59 & 2557.19	
no change	82	Charitable	C	Sales & Use	Exemption	Sales to Nonprofit Animal Shelters	Tax exemption on sales to nonprofit animal shelters of tangible personal property used in the operation and maintenance of the shelter and animal care.	\$0 - \$49,999	\$0 - \$49,999	1760.60	
no change	83	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Charitable Suppliers of Medical Equipment	Tax exemption on sales to nonprofit charitable organizations that lend medical supplies and equipment free of charge.	\$0 - \$99,998	\$0 - \$99,998	1760.62 & 2557.20	

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no change	84	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Fulfill the Wishes of Children with Life-Threatening Diseases	Tax exemption on sales to nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases.	\$0 - \$99,998	\$0 - \$99,998	1760.63 & 2557.21	
no change	85	Charitable	C	Sales & Use	Exemption	Sales to Monasteries and Convents	Tax exemption on sales of tangible personal property to nonprofit monasteries and convents for use in their operation and maintenance.	\$0 - \$49,999	\$0 - \$49,999	1760.65	
no change	86	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Providers of Certain Support Systems for Single-Parent Families	Tax exemption on sales to nonprofit organizations providing support systems for single-parent families.	\$0 - \$99,998	\$0 - \$99,998	1760.66 & 2557.22	
no change	87	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	Tax exemption on sales to nonprofit organizations whose sole purpose is to maintain a registry of Vietnam veterans.	\$0 - \$99,998	\$0 - \$99,998	1760.69 & 2557.24	
no change	88	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	Tax exemption on sales to nonprofit organizations whose primary purpose is to promote understanding of hearing impairment and assist hearing-impaired persons.	\$0 - \$99,998	\$0 - \$99,998	1760.70 & 2557.25	
no change	89	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Eye Banks	Tax exemption on sales to nonprofit organizations whose primary purpose is to medically evaluate and distribute eyes for transplantation, research, and education.	\$0 - \$99,998	\$0 - \$99,998	1760.77 & 2557.28	
no change	110	Tax Fairness	C	Income	Credit	Credit to Beneficiary for Accumulation Distribution	Tax credit to a beneficiary of a trust for tax already paid by the trust on the income (when distributed from the trust to the beneficiary).	\$0 - \$49,999	\$0 - \$49,999	5214-A	
no change	111	Tax Fairness	C	Other	Refund	Refund of Excise Tax on Fuel Used in Piston Aircraft	Gasoline Tax refund (except four cents per gallon) for gasoline used in propelling piston engine aircraft. (State Transit, Aviation and Rail Fund)	\$20,000	\$24,000	2910	
no change	112	Tax Fairness	C	Sales & Use and Service Provider	Exemption	Sales to State-Chartered Credit Unions	Tax exemption on sales to State-chartered credit unions.	\$0 - \$99,998	\$0 - \$99,998	1760.71 & 2557.26	
no change	113	Tax Fairness	C	Sales & Use	Exemption	Electricity Used for Net Billing	Tax exemption on sale or delivery of electricity to net energy billing customers for which no money is paid.	\$0 - \$49,999	\$0 - \$49,999	1760.80	
no change	114	Tax Fairness	C	Sales & Use	Exemption	Certain Vehicle Rentals	Tax exemption on rental of an automobile for less than one year when rental is to a service customer pursuant to a warranty and the rental fee is paid by the vehicle dealer or warrantor.	\$0 - \$49,999	\$0 - \$49,999	1760.92	
no change	140	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Certain Aircraft Parts	Tax exemption on sale or use of aircraft parts used by a commercial airline under Federal Aviation Administration (FAA) regulations.	\$0 - \$49,999	\$0 - \$49,999	1760.76	
no change	141	Interstate or Foreign Commerce	C	Sales & Use	Refund	Refund of Sales Tax on Goods Removed from the State	Refund of sales tax paid on business purchases of supplies and equipment withdrawn from inventory for use at a location in another taxing jurisdiction.	\$0 - \$49,999	\$0 - \$49,999	2012	
no change	142	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	\$0 - \$49,999	1760.25-C	
no change	151	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil for Burning Blueberry Land	Tax exemption on sales of fuel used to burn blueberry fields.	\$0 - \$49,999	\$0 - \$49,999	1760.9-A	
no change	152	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil or Coal which becomes an Ingredient or Component Part	Tax exemption on sales of fuel oil or coal which becomes an ingredient or component part of tangible personal property for later sale.	\$0 - \$49,999	\$0 - \$49,999	1760.9-G	
no change	153	Inputs to Tangible Products	C	Sales & Use	Exemption	Sales of Certain Farm Animal Bedding & Hay	Tax exemption on sales of organic bedding materials for farm animals and hay.	\$0 - \$49,999	\$0 - \$49,999	1760.78	
no change	158	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Animal Waste Storage Facility	Tax exemption on sales of materials used in construction, repair or maintenance of an animal waste storage facility, under specified conditions.	\$0 - \$49,999	\$0 - \$49,999	1760.81	
no change	159	Specific Policy Goal/Mandate	C	Sales & Use and Service Provider	Exemption	Sales to Centers for Innovation	Tax exemption on sales to centers for innovation, established by State law, which represent specific industry sectors with significant potential for growth and development.	\$0 - \$99,998	\$0 - \$99,998	1760.84 & 2557.29	
no change	160	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Plastic Bags Sold to Redemption Centers	Tax exemption on sales to a local redemption center of plastic bags used to sort, store or transport returnable beverage containers.	\$40,000	\$41,000	1760.93	
no change	161	Specific Policy Goal/Mandate	C	Sales & Use	Refund	Fish Passage Facilities	Refund of sales or use tax paid on materials used in construction of fish passage facilities in dams, under specified conditions.	\$0 - \$49,999	\$0 - \$49,999	2014	
no change	166	Administrative Burden	C	Sales & Use	Exemption	Certain Meals Served by Colleges to Employees of the College	Tax exemption on sales of meals served by a college to its employees if purchased with college-issued debit cards.	\$0 - 49,999	\$0 - 49,999	1760.6.E	
no change	167	Administrative Burden	C	Sales & Use	Exemption	Casual Sales	Tax exemption on any casual sale, defined as an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated transactions by the person making the sale; e.g. at a yard sale.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1752.11.B(1)	
no change	168	Administrative Burden	C	Sales & Use	Exemption	Sales by Executors	Tax exemption on sales by a personal representative in the settlement of an estate.	\$0 - 49,999	\$0 - 49,999	1752.11.B(2)	
no change	169	Administrative Burden	C	Sales & Use	Exemption	Sales tax exemption for Paint Stewardship Program fee	Exempts from sales and use tax the fee imposed to fund the paint stewardship program. Effective December 1, 2018.	\$0	\$72,000	1752.14.B(12) conflict	Added by GOC on 3/22/2019

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no change	170	Charitable	C	Sales & Use	Exemption	Sales tax exemption for nonprofit heating assistance organizations	Exempts from sales and use tax the service organizations that have been determined by the US IRS to be exempt from taxation under §501(c)(3) of the federal Internal Revenue Code of 1986 and whose primary purpose is to provide residential heating assistance to low-income individuals. Effective October 1, 2018.	\$0	\$475	1760.102 (conflict)	Added by GOC on 3/22/2019
no change	174	Charitable	C	Sales & Use	Exemption	Sales tax exemption for certain nonprofit organizations supporting veterans	Exempts from sales and use tax the service provider tax for incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge. Effective October 1, 2018.		\$2,600	1760.102 (conflict) & 2557.39	Added in 2019
no change	178	Charitable	C	Sales & Use	Exemption	Cellular or wireless services supported by Federal universal support funds	Telephone services available to income-eligible Maine consumers and supported by federal universal service support funds are not subject to the service provider tax. Effective January 1, 2019.		no estimate in MSTER	1752(14)(B) & 2551(15)(F)	No estimate in current MSTER - Needs further Research
no change	179	Tax Relief	C	Income	Exemption	Military annuity payments made to survivor	To the extent included in Federal AGI, annuity payments made to the survivor of a deceased member of the military who died as a result of service in active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard under a survivor benefit plan or reserve component survivor benefit plan pursuant to 10 U.S. Code Chapter 73 are exempt from Maine income tax.		\$0 - \$50,000	5122(2)(HH)	Added in 2019 - missed in prior MSTERS as per MRS.
no change	180	Tax Relief	C	Income	Exemption	Family development account proceeds	Individuals whose family income is below 200% of the poverty level may open a family development account in connection with an approved community development organization. Account balances and withdrawals are exempt from Maine individual income tax to the extent included in Federal AGI.		\$0 - \$10,000	10 MRSA §1077	Added in 2019 - missed in prior MSTERS as per MRS.
no change	181	Tax Relief	C	Income	Exemption	Municipal property tax benefits for senior citizens	A municipality by ordinance, may adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum \$1000 by volunteering to provide services to the municipality. The amount of benefits received during the tax year are exempt from Maine individual income tax.		\$0 - \$10,000	5122(2)(EE)	Added in 2019 - missed in prior MSTERS as per MRS.
no change	182	Tax Relief	C	Income	Deduction	Deduction for gain on sales of eligible timberlands	A subtraction modification is allowed on the Maine individual income tax return equal to the applicable percentage of the gain from the sale of sustainably managed, eligible timberlands that is included in Federal AGI.		\$20,000 - \$100,000	5122(2)(U)	Added in 2019 - missed in prior MSTERS as per MRS.
Add - based on PL 2019 c.530 §C-1	183	Non-Business Incentive - Education	C	Income	Deduction	Student Loan Payment Subtraction Modification of AGI	A subtraction modification is allowed for a taxpayer who is a qualified health care employee and whose employer pays the employee's student loans directly to a lender.		\$133,000	5122(2)(QQ)	
Add - based on PL 2019 c.343 Pt. YYYY	184	Charitable	C	Sales & Use	Exemption	Sales tax exemption for watercraft by certain nonprofit transportation companies	Exemption if company operates pursuant to a written understanding with municipality that the watercraft will be available at all times to transport emergency medical patients from an island to the mainland.		Fiscal note says "very minor"	1760(26)(A)	

Sources: FY19 & 21 Revenue Loss estimates: Maine State Tax Expenditures Report 2020-2021. All other information: OPEGA analysis of Maine Revenue Services information and Maine Revised Statutes.