



SEN. CRAIG V. HICKMAN, SENATE CHAIR  
REP. JESSICA L. FAY, HOUSE CHAIR

MAINE STATE LEGISLATURE  
GOVERNMENT OVERSIGHT COMMITTEE

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REP. H. SAWIN MILLETT, JR.

TO: Taxation Committee

FROM: Government Oversight Committee

DATE: March 10, 2023

RE: Proposed Parameters for OPEGA's Full Evaluation of the Credit for Maine Shipbuilding Facility Investment, Credit for Major Business Headquarters Expansion, Credit for Major Food Processing & Manufacturing Facilities Expansion, and Credit for Paper Manufacturing Facility Investment

Enclosed for the Taxation Committee's information are:

- Proposed Parameters for OPEGA's Full Evaluations of the
  - Credit for Maine Shipbuilding Facility Investment,
  - Credit for Major Business Headquarters Expansion,
  - Credit for Major Food Processing & Manufacturing Facilities Expansion, and
  - Credit for Paper Manufacturing Facility Investment, and
- Relevant statute (36 MRS §5219-RR; 36 MRS §5219-QQ; 36 MRS §5219-VV; 36 MRS §5219-YY).

As set out in statute (3 MRS §999), the GOC shall consider recommendations from OPEGA and then approve the following for each tax expenditure subject to full evaluation:

1. The purposes, intent or goals of the tax expenditure;
2. The intended beneficiaries;
3. The evaluation objectives; and
4. The performance measures.

Per statute, the GOC is inviting comment from the Taxation Committee prior to finalizing the parameters for these evaluations. The GOC will be discussing and finalizing the parameters at their March 24, 2023 meeting, so any comment would need to be received prior to that meeting. Please direct comment to OPEGA Director, Peter Schleck, at [Peter.Schleck@legislature.maine.gov](mailto:Peter.Schleck@legislature.maine.gov), and Director Schleck will distribute it to GOC members.

Enclosures



PETER SCHLECK  
DIRECTOR

MAINE STATE LEGISLATURE

OFFICE OF PROGRAM EVALUATION AND  
GOVERNMENT ACCOUNTABILITY

TO: Government Oversight Committee

FROM: Peter Schleck, Director *Peter Schleck*

DATE: March 9, 2023

RE: Proposed Parameters for OPEGA's Full Evaluation of the Credit for Maine Shipbuilding Facility Investment, Credit for Major Business Headquarters Expansion, Credit for Major Food Processing & Manufacturing Facilities Expansion, and Credit for Paper Manufacturing Facility Investment

Enclosed for the GOC meeting on March 24<sup>th</sup>, 2023 are:

- Proposed parameters for evaluations of the next four tax expenditures scheduled for full review
  - Credit for Maine Shipbuilding Facility Investment,
  - Credit for Major Business Headquarters Expansion,
  - Credit for Major Food Processing & Manufacturing Facilities Expansion, and
  - Credit for Paper Manufacturing Facility Investment, and
- Relevant statute (36 MRS §5219-RR; 36 MRS §5219-QQ; 36 MRS §5219-VV; 36 MRS §5219-YY).

As set out in statute (3 MRS §999), the GOC shall consider recommendations from OPEGA and then approve the following for each tax expenditure subject to full evaluation:

1. The purposes, intent or goals of the tax expenditure;
2. The intended beneficiaries;
3. The evaluation objectives; and
4. The performance measures.

Before final approval, the GOC is required to seek input from the policy committee and stakeholders. A memo and the proposed parameters documents will be sent to the Taxation Committee inviting input. The proposed parameters documents will also be sent to stakeholders through relevant legislative interested parties lists, informing them that stakeholder input on these documents will be received at the GOC meeting on March 24, 2023 following presentation of the documents.

Enclosures