



# 130th MAINE LEGISLATURE

LD 2009

LR 2608(02)

## An Act To Implement the Recommendations of the Working Group To Review the Process for Ongoing Review of Tax Expenditures by the Legislature

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

### Fiscal Note

#### Legislative Cost/Study

	FY 2021-22	FY 2022-23	Projections FY 2023-24	Projections FY 2024-25
<b>Net Cost (Savings)</b>				
General Fund	\$0	\$130,580	\$130,018	\$133,788
<b>Appropriations/Allocations</b>				
General Fund	\$0	\$130,580	\$130,018	\$133,788

#### Legislative Cost/Study

The general operating expenses of this study are projected to be \$3,250 in fiscal year 2022-23. The Legislature's budget for the 2022-2023 biennium includes an estimated \$6,108 in fiscal year 2021-22 and \$10,000 in fiscal year 2022-23 for the costs of legislative studies, as well as \$31,260 of balances carried over from prior years for this purpose. Whether these amounts are sufficient to fund all studies will depend on the number of studies authorized by the Legislative Council and the Legislature.

#### Fiscal Detail and Notes

The bill includes a General Fund appropriation of \$130,580 in fiscal year 2022-23 to the Department of Administrative and Financial Services for one Tax Policy Analyst/Economist position and related costs to process and analyze the additional information required to be included in the Tax Expenditure Report.

The Legislature's Office of Program Evaluation and Government Accountability (OPEGA) will have additional staffing responsibilities as a result of Section 4 of the bill that establishes a new category of tax expenditure review work and Section 14 related to the Full Evaluation Review Task Force. These assignments are in addition to OPEGA's current tax expenditure evaluation workload and will be undertaken by existing staff and within budgeted resources but will likely delay the evaluation of other tax expenditures already planned for review. The responsibilities outlined for the OPEGA Director in Section 13 of the bill can be absorbed within existing staff and budgeted resources.

The additional costs for the Legislature's Office of Fiscal and Program Review (OFPR) to provide staffing assistance to the study during the interim can be absorbed utilizing existing staff and budget resources.