



132nd MAINE LEGISLATURE

LD 1107

LR 1791(02)

Act to Create a Working Group to Support Tax Expenditure Evaluation Efforts

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Legislative Cost/Study

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The general operating expenses of this study are projected to be \$4,200 in fiscal year 2025-26 and \$2,350 in fiscal year 2026-27. The Legislature's proposed budget for the 2026-2027 biennium includes \$22,196 in each of fiscal years 2025-26 and 2026-27 for the costs of legislative studies, as well as \$8,265 in projected balances from fiscal year 2024-25 and \$33,073 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. The additional costs of providing staffing assistance to the study during the interim can be absorbed utilizing existing budgeted staff resources.

The Office of Program Evaluation and Government Accountability (OPEGA) responsibilities outlined in this bill are already reflected in the statutorily assigned work of OPEGA in reviewing tax expenditures and are assumed to be absorbed within existing staff and budget resources.

Fiscal Detail and Notes

Any additional costs to the other agencies affected by the provisions of this bill are expected to be minor and are assumed to be absorbed within existing budgeted resources.