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Date: (Filing No. S- )

**TAXATION**

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**STATE OF MAINE  
SENATE  
131ST LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 729, L.D. 1804, “An Act to Provide Transparency and Accountability for Corporate Tax Expenditures”

Amend the bill by striking out the title and substituting the following:

**'An Act to Improve the Reporting Process for Certain Tax Expenditure Programs'**

Amend the bill by striking out everything after the enacting clause and inserting the following:

**'Sec. 1. 30-A MRSA §5250-P, sub-§1, ¶C,** as enacted by PL 2017, c. 440, §5, is amended to read:

C. On or before June 1st annually, beginning in 2019 and through 2024, and on or before March 1st annually thereafter, the commissioner shall report to the joint standing committees of the Legislature having jurisdiction over taxation matters and economic development matters information on qualified Pine Tree Development Zone businesses, including, but not limited to:

- (1) The ~~names~~ name, municipality in this State in which the business's primary place of business is located and business type, including the parent company of the business, if applicable, of each qualified Pine Tree Development Zone ~~businesses~~ business for the report year;
- (2) The estimated or total aggregate amount of Pine Tree Development Zone benefits received by qualified Pine Tree Development Zone businesses in the report year; and
- (3) Aggregate information for each of the most recent 3 report years on:
  - (a) Employment levels for all Maine employees and for qualified Pine Tree Development Zone employees and associated salary and wages for both groups of employees;

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1 (b) Average annual salary and wages and access to health insurance and  
2 retirement benefits for all Maine employees and for qualified Pine Tree  
3 Development Zone employees; and

4 (c) Amount of investment associated with the qualified Pine Tree  
5 Development Zone business locations or directly related to the qualified  
6 business activities.

7 **Sec. 2. 36 MRSA §5219-AAA, sub-§10, ¶A**, as enacted by PL 2023, c. 412, Pt.  
8 J, §13, is amended to read:

9 A. The name, municipality in this State in which the business's primary place of  
10 business is located and business type, including the parent company, if applicable, of  
11 the qualified business;

12 **Sec. 3. 36 MRSA §6764** is enacted to read:

13 **§6764. Annual report**

14 On or before March 1st annually, beginning in 2025, the commissioner shall report to  
15 the joint standing committees of the Legislature having jurisdiction over taxation matters  
16 and economic development matters information including the:

17 **1. Applicant information.** Name, municipality in this State in which the business's  
18 primary place of business is located and business type, including the parent company, if  
19 applicable, of each applicant approved for the employment tax increment financing  
20 development program;

21 **2. Reimbursement.** Aggregate amounts of reimbursements claimed;

22 **3. Number of jobs.** Numbers of jobs created as a consequence of the employment tax  
23 increment financing development program; and

24 **4. Amount of wages.** Aggregate amounts of wages paid for jobs created as a  
25 consequence of the employment tax increment financing development program.'

26 Amend the bill by relettering or renumbering any nonconsecutive Part letter or section  
27 number to read consecutively.

28 **SUMMARY**

29 This amendment replaces the bill and clarifies and provides consistency regarding the  
30 reporting requirements relating to the Pine Tree Development Zone program, the Maine  
31 Employment Tax Increment Financing Program and the Dirigo business incentives  
32 program.

33 **FISCAL NOTE REQUIRED**

34 **(See attached)**