

**2017 Review Schedule for Tax Expenditures**

ID #	Review Category	Expenditure Program Name	Rationale	2016	2017	2018	2019	2020	2021	FY15 Revenue Loss (estimate)*	Red Text = changes
3	Full	New Markets Capital Investment Credit	Business Incentive - Financial Investment	X						\$5,600,000	
4	Full	Pine Tree Development Zones -Income Tax Credit, Sales Tax Exemption (Electricity & Tangible Personal Property), and Sales & Use Tax Reimbursement (Certain Tangible Personal Property)	Business Incentive - Job Creation	X						\$3,000,000 - \$5,999,999	
9	Full	Employment Tax Increment Financing	Business Incentive - Job Creation	X						\$10,599,000 (includes JTIF)	
146	Expedited	Grocery Staples	Necessity of Life	X						\$83,410,000	
147	Expedited	Prescription Drugs	Necessity of Life	X						\$16,919,500	
148	Expedited	Prosthetic Devices	Necessity of Life	X						\$5,244,000	
149	Expedited	Meals Served to Patients in Hospitals & Nursing Homes	Necessity of Life	X						\$4,522,000	
150	Expedited	Fuels for Cooking & Heating Homes	Necessity of Life	X						\$37,135,500	
151	Expedited	Certain Residential Electricity	Necessity of Life	X						\$26,125,000	
152	Expedited	Gas Used for Cooking & Heating in Residences	Necessity of Life	X						\$4,740,500	
153	Expedited	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Necessity of Life	X						\$250,000	
154	Expedited	Rental Charges on Continuous Residence More Than 28 Days	Necessity of Life	X						\$20,957,000	
155	Expedited	Funeral Services	Necessity of Life	X						\$3,885,500	
156	Expedited	Diabetic Supplies	Necessity of Life	X						\$1,045,363	
157	Expedited	Water Used in Private Residences	Necessity of Life	X						\$8,331,500	
158	Expedited	Positive Airway Pressure Equipment & Sales	Necessity of Life	X						\$279,319	
NEW	Full	Maine Capital Investment Credit	Conformity with IRC		X					\$11,584,000	Voted in after a new request 5/19/16
11	Full	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	Business Incentive - Equip Investment		X					\$27,103,362	
12	Full	Reimbursement for Taxes Paid on Certain Business Property (BETR)	Business Incentive - Equip Investment		X					\$31,080,000	
1	Full	High-Technology Investment Tax Credit	Business Incentive - Research Investment		X					<del>\$1,000,000</del>	Repealed by 127th
5	Full	Research Expense Tax Credit	Business Incentive - Research Investment		X					\$850,000	
13	Full	New Machinery for Experimental Research	Business Incentive - Research Investment		X					\$50,000 - \$149,000	
125	Expedited	Credit for Income Tax Paid to Other Jurisdiction	Tax Fairness		X					\$48,480,000	
126	Expedited	Deduction for Active Duty Military Pay Earned Outside Maine	Tax Fairness		X					\$1,972,000	
127	Expedited	Deduction for Dividends Received from Nonunitary Affiliates	Tax Fairness		X					\$10,200,000	
128	Expedited	Exemptions of the Real Estate Transfer Tax	Tax Fairness		X					\$250,000 - \$999,000	
129	Expedited	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness		X					\$960,000	
130	Expedited	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness		X					\$4,500,000	
131	Expedited	Certain Returnable Containers	Tax Fairness		X					\$1,365,839	
132	Expedited	Packaging Materials	Tax Fairness		X					\$10,773,000	
133	Expedited	Certain Loaner Vehicles	Tax Fairness		X					\$241,956	
134	Expedited	Mobile & Modular Homes	Tax Fairness		X					\$18,271,911	
135	Expedited	Certain Property Purchased Out of State	Tax Fairness		X					\$1,000,000 - \$2,999,999	
136	Expedited	Meals & Lodging Provided to Employees	Tax Fairness		X					\$147,250	
137	Expedited	Trade-In Credits	Tax Fairness		X					\$26,739,298	
138	Expedited	Motor Vehicle Fuel	Tax Fairness		X					\$125,160,584	
6	Full	Seed Capital Investment Tax Credit	Business Incentive - Financial Investment			X				\$1,653,000	
7	Full	Tax Benefits for Media Production Companies	Business Incentive - Targeted Industry			X				\$50,000 - \$149,000	
8	Full	Credit for Rehabilitation of Historic Properties	Business Incentive - Targeted Industry			X				\$7,900,000	
10	Expedited	Job Increment Financing Fund - Brunswick Naval Air Station	Specific Policy Goal/Mandate			X				\$106,045	Moved to expedited review by GOC vote

**2017 Review Schedule for Tax Expenditures**

ID #	Review Category	Expenditure Program Name	Rationale	2016	2017	2018	2019	2020	2021	FY15 Revenue Loss (estimate)*	Red Text = changes
NEW	Expedited	Job Increment Financing Fund - Loring	Specific Policy Goal/Mandate			X				\$615,840	Included on schedule for 1st time
58	Expedited	Meals Served by a Retirement Facility to its Residents	Charitable - Elderly			X				\$570,950	
50	Expedited	State and Local Government Exemption from the Gasoline Tax	Charitable - Government			X				\$1,957,126	
51	Expedited	State & Local Government Exemption from the Special Fuel Tax	Charitable - Government			X				\$2,316,821	
54	Expedited	Sales to the State & Political Subdivisions	Charitable - Government			X				\$171,745,988	
76	Expedited	Sales to the State & Political Subdivisions	Charitable - Government			X				\$1,000,000 - \$2,999,999	
47	Expedited	Construction Contracts with Exempt Organizations	Charitable - Other			X				\$1,000,000 - \$2,999,999	
48	Expedited	Construction Contracts with Exempt Organizations	Charitable - Other			X				\$250,000 - \$999,000	
74	Expedited	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Charitable - Other			X				\$50,000 - \$149,000	
52	Expedited	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	Charitable - Elderly			X				\$50,000 - \$149,000	
56	Expedited	Providing Meals for the Elderly	Charitable - Elderly			X				\$328,063	
73	Expedited	Returned Merchandise Donated to Charity	Charitable - Other			X				\$50,000 - \$149,000	
49	Expedited	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Charitable - Other			X				\$81,236	
75	Expedited	Free Publications	Charitable - Other			X				\$1,797,609	
53	Expedited	Certain Sales by an Auxiliary Organization of American Legion	Charitable - Veterans			X				\$50,000 - \$149,000	
41	Full	Railroad Track Materials	Business Incentive - Targeted Industry				X			\$361,000	
42	Full	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	Business Incentive - Targeted Industry				X			\$79,800	
184	Full	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	Specific Policy Goal/Mandate				X			\$1,422,163	
185	Full	Air & Water Pollution Control Facilities	Specific Policy Goal/Mandate				X			\$250,000 - \$2,999,999	
193	Full	Sales Through Coin Operated Vending Machines	Administrative Burden				X			\$442,955	
55	Expedited	Meals Served by Public or Private Schools	Charitable - Education				X			\$11,331,579	
61	Expedited	Rental of Living Quarters at Schools	Charitable - Education				X			\$3,000,000 - \$5,999,999	
70	Expedited	Sales by Schools & School-Sponsored Organizations	Charitable - Education				X			\$250,000 - \$999,000	
59	Expedited	Sales to Hospitals, Research Centers, Churches and Schools	Charitable - Other				X			\$6,000,000 or more	
77	Expedited	Sales to Hospitals, Research Centers, Churches and Schools	Charitable - Other				X			\$250,000 - \$999,000	
63	Expedited	Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	Charitable - Health & Safety				X			\$50,000 - \$149,000	
64	Expedited	Sales to Historical Societies & Museums	Charitable - Education				X			\$50,000 - \$149,000	
65	Expedited	Sales to Day Care Centers & Nursery Schools	Charitable - Education				X			\$50,000 - \$149,000	
68	Expedited	Sales to any Nonprofit Free Libraries	Charitable - Education				X			\$50,000 - \$149,000	
62	Expedited	Sales to Ambulance Services & Fire Departments	Charitable - Health & Safety				X			\$250,000 - \$999,000	
66	Expedited	Sales to Emergency Shelters & Feeding Organizations	Charitable - Health & Safety				X			\$50,000 - \$149,000	
71	Expedited	Sales to Nonprofit Home Construction Organizations	Charitable - Low Income				X			\$50,000 - \$149,000	
72	Expedited	Sales to Nonprofit Housing Development Organizations	Charitable - Low Income				X			\$50,000 - \$149,000	

**2017 Review Schedule for Tax Expenditures**

ID #	Review Category	Expenditure Program Name	Rationale	2016	2017	2018	2019	2020	2021	FY15 Revenue Loss (estimate)*	Red Text = changes
60	Expedited	Sales to Certain Nonprofit Residential Child Caring Institutions	Charitable - Youth				X			\$50,000 - \$149,000	
67	Expedited	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Charitable - Youth				X			\$250,000 - \$999,000	
69	Expedited	Sales to Nonprofit Youth Athletic & Scouting Organizations	Charitable - Youth				X			\$250,000 - \$999,000	
78	Expedited	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Charitable - Youth				X			\$50,000 - \$149,000	
79	Expedited	Sales to Nonprofit Youth & Scouting Organizations	Charitable - Youth				X			\$50,000 - \$149,000	
57	Expedited	Meals Served by Youth Camps Licensed by DHHS	Charitable - Youth				X			\$250,000 - \$999,000	
19	Full	Credit for Educational Opportunity	Non-business Incentive - Education					X		\$5,210,000	
22	Full	<del>Deduction For Contributions To IRC 529 Qualified Tuition Plans</del>	<del>Non-business Incentive - Education</del>					X		<del>\$257,000</del>	Repealed by 127th
23	Full	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	Non-business Incentive - Financial Investment					X		\$120,000	
24	Full	Deduction for Interest and Dividends on U.S., Maine State and Local Securities - Corporate Income Tax	Non-business Incentive - Financial Investment					X		\$320,000	
20	Full	Credit for Wellness Programs	Non-business Incentive - Health & Safety					X		\$318,000	
25	Full	<del>Deduction for Premiums Paid for Long-Term Health Care Insurance</del>	<del>Non-business Incentive - Health &amp; Safety</del>					X		<del>\$2,001,000</del>	Repealed by 127th
159	Expedited	Gasoline Exported from the State	Interstate or Foreign Commerce					X		\$73,330,523	
160	Expedited	Special Fuel Exported from the State	Interstate or Foreign Commerce					X		\$17,991,845	
161	Expedited	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Interstate or Foreign Commerce					X		\$364,971	
162	Expedited	Ships' Stores	Interstate or Foreign Commerce					X		\$250,000 - \$999,000	
163	Expedited	Certain Jet Fuel	Interstate or Foreign Commerce					X		\$3,207,848	
164	Expedited	Certain Vehicles Purchased or Leased by Nonresidents	Interstate or Foreign Commerce					X		\$250,000 - \$999,000	
165	Expedited	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Interstate or Foreign Commerce					X		\$897,251	
166	Expedited	Watercraft Purchased by Nonresidents	Interstate or Foreign Commerce					X		\$250,000 - \$999,000	
167	Expedited	Property Used in Interstate Commerce	Interstate or Foreign Commerce					X		\$1,000,000 - \$2,999,999	
168	Expedited	Sales of Property Delivered Outside this State	Interstate or Foreign Commerce					X		\$6,000,000 or more	
169	Expedited	Sales of Certain Printed Materials	Interstate or Foreign Commerce					X		\$250,000 - \$999,000	
170	Expedited	Sales of Certain Aircraft	Interstate or Foreign Commerce					X		\$904,177	
171	Expedited	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Interstate or Foreign Commerce					X		\$617,942	
NEW	Full	Credit for Modifications to Make Homes Accessible	Tax Relief - Individuals						X	\$0 in FY17 (\$73,500 in FY18)	Enacted by 127th
NEW	Full	Sales Tax Fairness Credit	Tax Relief - Individuals						X	\$31,849,020 in FY17	Enacted by 127th
NEW	Full	Adult Dependent Care Credit	Tax Relief - Individuals						X	\$142,500 in FY17	Enacted by 127th
21	Full	Earned Income Credit <sup>#</sup>	Tax Relief - Individuals						X	\$937,000	
37	Full	Income Tax Credit for Child and Dependent Care Expense	Tax Relief - Individuals						X	\$3,972,000	
38	Full	Deduction for Pension Income & IRA Distributions	Tax Relief - Individuals						X	\$30,300,000	
39	Full	Deduction for Social Security Benefits Taxable at Federal Level	Tax Relief - Individuals						X	\$57,500,650	

**2017 Review Schedule for Tax Expenditures**

ID #	Review Category	Expenditure Program Name	Rationale	2016	2017	2018	2019	2020	2021	FY15 Revenue Loss (estimate)*	Red Text = changes
40	Full	Property Tax Fairness Credit	Tax Relief - Individuals						X	\$34,505,000	
43	Full	Basic Cable & Satellite Television Service	Tax Relief - Individual or Targeted Industry						X	\$4,455,500	
44	Full	Certain Telecommunications Services	Tax Relief - Individual or Targeted Industry						X	\$10,678,000	
123	Expedited	Itemized Deductions	Conformity with IRC						X	\$140,094,000	
124	Expedited	Sum of All Other Conformity Provisions	Conformity with IRC						X	\$804,000,000 - \$905,000,000	
NEW	Expedited	Fuel Used in Certain Agricultural Production	Inputs to Tangible Products						X	\$242,250 in FY17	Enacted by 127th
174	Expedited	Products Used in Agricultural and Aquacultural Production & Bait	Inputs to Tangible Products						X	\$2,926,000	
175	Expedited	Fuel and Electricity Used in Manufacturing	Inputs to Tangible Products						X	\$25,699,424	
176	Expedited	Machinery & Equipment	Inputs to Tangible Products						X	\$22,778,910	
177	Expedited	Seedlings for Commercial Forestry Use	Inputs to Tangible Products						X	\$50,000 - \$149,000	
178	Expedited	Property Used in Manufacturing Production	Inputs to Tangible Products						X	\$103,770,590	
179	Expedited	Certain Sales of Electrical Energy	Inputs to Tangible Products						X	\$250,000 - \$999,000	
180	Expedited	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Inputs to Tangible Products						X	\$2,849,532	
191	Expedited	Non-Taxable Services	Non-Taxable Services						X	\$1,300,000,000	
192	Expedited	Repair, Maintenance and Other Labor Service Fees	Non-Taxable Services						X	\$45,657,000	