

## GOC Processing of OPEGA Tax Expenditure Reports

---

### Report Presentation

**3 MRS §997(2) Submission of final report to committee.** “The director shall notify the committee when each final program evaluation report under this chapter is completed. The report must then be placed on the agenda for a future committee meeting. At the meeting where a report appears on the agenda for the first time, the director will release that report to the committee and to the public simultaneously.”

At the meeting in which the report is presented to the GOC, it also becomes a public document.

The purpose of this presentation is for OPEGA staff to present the conclusions and findings of the report and for GOC members to ask questions of OPEGA about the evaluation work, conclusions, findings and recommendations.

---

### Public Hearing

**3 MRS §994. Duties of committee. (4) Conduct hearings.** “To hold public hearings for the purpose of receiving reports from the office and questioning public officials about office findings and recommendations.”

**GOC Committee Rules. (7) Procedures for public hearings.** “...Except by vote of a majority of the Committee, the Committee may not hold a public hearing to solicit public input on a final report until at least 14 days after that final report is received by the Committee and distributed to the public as provided by Title 3, section 994, subsection 4 and section 997, subsection 2.”

Following presentation of a tax expenditure report, the GOC decides whether to hold a public hearing to take comment from interested parties. In practice, Committees have typically chosen to hold public hearings on all reports. If the Committee decides to hold a public hearing, OPEGA provides appropriate notice for it.

---

### Work Session(s)

**3 MRS §999(3). Action by committee.** “The committee shall review the report submitted by the office under subsection 2, assess the report’s objectivity and credibility and vote whether to endorse the report. The committee shall submit a record of the vote on any reports submitted by the office and any comments of or actions recommended by the committee to the policy committee for its review and consideration.”

**GOC Committee Rules. (8) Procedures for work sessions.** “The purpose of a work session is to provide an opportunity for the Committee members to deliberate on reports and other matters pending before the Committee.

A. All questions must be addressed through the chair.

B. Because work sessions are primarily for deliberation on reports and discussions with the Director, members of the audience may not participate except at the invitation of the chair.”

The GOC may hold one or more work sessions, as needed, to vote on endorsement and take any additional action(s) in response to the report. Then the Committee votes to transmit the report to the Taxation Committee.

#### 1. Endorsement Vote

- Generally, the Committee will fully endorse the report if it finds that the reported results are credible, objective, and sufficiently relevant and complete with regard to the assigned scope for the evaluation.
- The vote will be recorded and included in the written summary for the Committee meeting. If the Committee, or an individual member, votes not to endorse or to endorse in part, the reasons for those votes will also be recorded and included in the meeting summary.

## 2. Additional Committee Actions

The Committee determines what additional actions, if any, it would like to take in response to a report. No additional actions are required. Some possible additional committee actions related to reports include:

- **requesting additional information** from OPEGA or state agency officials;
- **requesting state agency officials provide updates** to the Committee, at specified future dates, on their progress implementing recommendations or making improvements;
- **sending a letter to the policy committee** to convey Committee concerns or recommendations;
- **reporting out legislation**, as allowed by 3 MRS §997(2) “If the committee determines it is necessary, the committee may report out to the Legislature legislation to implement the findings and recommendations of any program evaluation report presented to it by the office.”

## 3. Transmission to Taxation Committee

Following the endorsement vote and any additional actions, the Committee officially submits the report to the Taxation Committee for its review and consideration. Once the Committee is ready to submit the report to Taxation, OPEGA prepares the submission including a copy of the report along with the following:

- the result of the GOC endorsement vote;
- copies of all public comment received by the GOC;
- excerpts from relevant GOC meeting summaries;
- any communications the Committee determines it would like included, including comments or recommendations for the Taxation Committee’s consideration.

---

## Taxation Committee Processing of Tax Evaluations

**3 MRS §999(4). Action by policy committee.** “The policy committee shall review the results of the tax expenditure evaluations and of the committee's review based on materials submitted under subsections 2 and 3. The policy committee shall submit to the Legislature by the later of 90 days after receipt of materials submitted under subsections 2 and 3 and the adjournment sine die of the regular session during which the materials were received, if applicable, a report documenting its activities under this chapter and any recommendations resulting from its review of the materials submitted under subsections 2 and 3. The policy committee may submit a bill to the Legislature to implement the policy committee's recommendations.”

At the request of the Taxation Committee, OPEGA staff will appear to present the report and answer questions about evaluation work, conclusions, findings and recommendations.

OPEGA will also keep the GOC apprised of Taxation Committee meetings in which discussion of the report, or presentation of the report by OPEGA staff, are on the agenda. If requested, OPEGA will also report back to the GOC regarding Taxation Committee action on the report.