

2017 Tax Expenditure Classifications Re: Review Category as of October 2016

Review Categories: A = Full Evaluation by OPEGA, B = Expedited Review by Taxation Committee, C = No Review

ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY17 Revenue Loss (estimate)*	Statutory Cite: Title 36
REPEALED by 127th Legislature								
1	Business Incentive	A	Income	Credit	High-Technology Investment Tax Credit	Tax credit for costs of eligible equipment used in certain high technology activities, including the design and production of computer software and equipment, and the provision of Internet and telecommunications services, with limitations. Five year carry forward.	\$912,000	5219-M
REPEALED by 127th Legislature beginning January 1, 2016								
2	Business Incentive	A	Income	Credit	Jobs and Investment Tax Credit	Tax credit for qualified investment of at least \$5,000,000 in property within the State and creation of at least 100 new jobs (with a designated level of wages, health and retirement benefits), with limitations.	\$0 - \$500,000	5215
3	Business Incentive	A	Income	Credit	New Markets Capital Investment Credit	Tax credits of up to 39% of a project's total cost for qualified equity investments in low-income community businesses made via a community development entity, with limitations.	\$13,509,000	5219-HH
4	Business Incentive	A	Sales & Use Income	Credit, Exemption, Reimbursement	Pine Tree Development Zones -Income Tax Credit, Sales Tax Exemption (Electricity & Tangible Personal Property), and Sales & Use Tax Reimbursement (Certain Tangible Personal Property)	Reimbursement of sales & use taxes on certain tangible personal property; exemption from sales taxes on tangible personal property and electricity; and credits for qualified businesses that expand or begin operations in the State (100% of Maine income tax liability is waived for the first 5 years, and 50% for years 6 to 10). Ends in 2028/2029.	\$3,473,000	\$2016 \$1760.87 \$5219-W
5	Business Incentive	A	Income	Credit	Research Expense Tax Credit	Tax credit for qualified research expenses associated with certain technological and experimental research, with limitations. 15 year carry forward.	\$498,000	5219-K
6	Business Incentive	A	Income	Credit	Seed Capital Investment Tax Credit	Tax credit of up to 50% for capital investment in eligible businesses (including manufacturing, value-added natural resource enterprises, export businesses, advanced technology, and visual media production), with limitations.	\$2,679,000	5216-B
7	Business Incentive	A	Income	Credit	Tax Benefits for Media Production Companies	Tax credit (5% of nonwage production expenses, if >\$75,000) and reimbursement (12% of production wages) for certified productions of visual media production companies.	\$256,000	5219-Y, 6902
8	Business Incentive	A	Income	Credit	Credit for Rehabilitation of Historic Properties	Income tax credit for expenditures in rehabilitation of certified historic properties, with limitations. Fiscal impact is expected to increase \$1.4 million in FY17 and perhaps more in future years as a result of recently enacted legislation. Tied to federal credit.	\$13,172,000	5219-BB
9	Business Incentive	A	Income	Reimbursement	Employment Tax Increment Financing	Reimbursement to certain businesses of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits), subject to limitations including unemployment rates in the area; ends in 2028.	\$14,671,000 (includes JTIF)	Chapter 917
11	Business Incentive	A	Property	Reimbursement	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	Reimbursement to municipalities of revenue losses, with limitations, due to the property tax exemption for qualified business equipment.	\$36,948,340	Chapter 105, subc. 4-C
12	Business Incentive	A	Property	Reimbursement	Reimbursement for Taxes Paid on Certain Business Property (BETR)	Reimbursement of property tax paid on qualified business property, with limitations. FY15 tax loss shows a decrease from prior years resulting from recently enacted legislation.	\$32,000,000	Chapter 915

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13	Business Incentive	A	Sales & Use	Exemption	New Machinery for Experimental Research	Tax exemption on sales of machinery and equipment for certain research and development activities, and for biotechnology research.	\$50,000 - \$249,999	1760.32
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
14	Business Incentive	C	Income	Credit	Biofuel Commercial Production and Commercial Use	Tax credit on income derived from biofuel production; equal to 5 cents per gallon of biofuel.	\$0 - \$49,999	5219-X
15	Business Incentive	C	Income	Credit	Super Credit for Substantially Increased Research & Development	Additional tax credit for taxpayers qualifying for the Research Expense Tax Credit (#6) with expenses beyond what is covered under that credit, with certain limitations. Beginning in tax year 2014, except for carry forward amounts this is no longer an active tax credit. Allowable carry forward period is 10 years.	\$1,057,000	5219-L
16	Business Incentive	C	Income	Credit	Maine Fishery Infrastructure Investment Tax Credit	Tax credit for up to 50% of investment in eligible fishery infrastructure projects to benefit the public; requires tax credit certificate from the Department of Inland Fisheries and Wildlife. Per IF&W, credit has not yet been used.	\$0-50,000	5216-D
17	Business Incentive	C	Income	Credit	Shipbuilding Facility Credit	Tax credit against withholding taxes for owners of shipbuilding facilities with at least 6,500 employees, who invest at least \$200,000,000 related to construction, improvement, modernization or expansion of a 10 acre facility, with limitations.	\$2,850,000	Chapter 919
18	Business Incentive	C	Income	Deduction	Deduction for Contributions to Capital Construction Funds	Deduction for contributions to a capital construction fund for maintenance or replacement of fishing vessels.	\$0 - \$49,999	5122.2.I
ENACTED by 127th Legislature								
NEW	Non-Business Incentive	C	Income	Credit	Credit for Disability Income Protection Plans in the Workplace	Tax credit to employers for employees enrolled in disability income protection plans on or after January 1, 2017.	\$0 in FY17 (\$28,420 in FY18)	5219-NN (Conflict)
19	Non-Business Incentive	A	Income	Credit	Credit for Educational Opportunity	Tax credit for certain educational loan payments made by participants in the Job Creation Through Educational Opportunity Program and their employers; participants must be residents who remain in Maine after obtaining a degree here.	\$9,376,000	5217-D
20	Non-Business Incentive	A	Income	Credit	Credit for Wellness Programs	Tax credit to employers with 20 or fewer employees for expenditures on wellness programs up to \$2,000.	\$319,000	5219-FF
21	Non-Business Incentive	A	Income	Credit	Earned Income Credit	Tax credit equal to 4% of the federal earned income tax credit (EITC) received that year; EITC is a credit for individuals who have earned income under a certain limit.	\$855,000	5219-S
REPEALED by 127th Legislature								
22	Non-Business Incentive	A	Income	Deduction	Deduction For Contributions To IRC 529 Qualified Tuition Plans	Deduction for contributions to qualified tuition programs under Section 529 of the Internal Revenue Code (529 plans) up to \$250 per beneficiary, with income limitations.	\$289,000	5122.2.Y
23	Non-Business Incentive	A	Income	Deduction	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	Individual income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$42,000	5122.2.N

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24	Non-Business Incentive	A	Income	Deduction	Deduction for Interest and Dividends on U.S., Maine State and Local Securities	Corporate income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$190,000	5200-A.2.A, 5200-A.2.K
REPEALED by 127th Legislature								
25	Non-Business Incentive	A	Income	Deduction	Deduction for Premiums Paid for Long-Term Health Care Insurance	Deduction for premiums spent for qualified long-term care insurance contracts.	\$1,985,000	5122.2.L, 5122.2.T
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
26	Non-Business Incentive	C	Income	Credit	Credit for Contributions to Family Development Account Reserve Funds	Tax credit for eligible individuals who contribute to family development accounts, with limitations; these are savings accounts for education, job training, home expenses and other basic necessities.	\$0 - \$49,999	5216-C
27	Non-Business Incentive	C	Income	Credit	Dental Care Access Credit	Tax credit (not to exceed \$12,000 or \$15,000) for a limited number of licensed dentists (five or six) per year who agree to practice in underserved areas of the State for at least 5 years and are certified eligible by the State's Oral Health Program; credit ends in 2020, with certification ending in 2015.	\$106,000	5219-DD
28	Non-Business Incentive	C	Income	Credit	Innovation Finance Credit	Refundable tax credit available to the Maine Public Employees Retirement System for capital losses sustained in the Innovation Finance Program administered by the Finance Authority of Maine, which encourages investment in venture capital funds for innovative Maine businesses. Ends in 2029. Per FAME, this has never been utilized.	\$0 - \$4,000,000	5219-EE
29	Non-Business Incentive	C	Income	Deduction	Deduction for Affordable Housing	Deduction for income resulting from sale of certified multifamily affordable housing properties. Per MaineHousing, this has been used only three times since its enactment.	\$0 - \$200,000	5122.2.Z
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
30	Non-Business Incentive	C	Income	Credit	Credit for Dependent Health Benefits Paid	Tax credit for employers with <5 employees for a portion of dependent health benefits paid for low-income employees under a health benefit plan, with limitations.	\$0 - \$49,999	5219-O
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
31	Non-Business Incentive	C	Income	Credit	Credit for Employer-Assisted Day Care	Tax credit to employers for a portion of their costs to provide day care services to employees.	\$0 - \$49,999	5217
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
32	Non-Business Incentive	C	Income	Credit	Credit for Employer-Provided Long-Term Care Benefits	Tax credit to employers for a portion of their costs to provide long-term care insurance to employees.	\$0 - \$49,999	5217-C
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
33	Non-Business Incentive	C	Income	Credit	Forest Management Planning Income Credits	Tax credit for the cost of developing a forest management and harvest plan for forest land over 10 acres every 10 years; maximum of \$200.	\$63,000	5219-C
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
34	Non-Business Incentive	C	Income	Credit	Quality Child Care Investment Credit	Tax credit for individual or corporate investment in providing quality child care services, with limitations.	\$0 - \$49,999	5219-Q

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35	Non-Business Incentive	C	Income	Credit	Primary Care Access Credit	Tax credit for outstanding student loans available to a limited number of primary care medical professionals who agree to practice in underserved areas of the state for at least 5 years, with limitations.	\$186,000	5219-KK
36	Non-Business Incentive	C	Income	Deduction	Deduction for Dentists with Military Pensions	Deduction for military pension benefits received by licensed dentists who work at least 20 hours per week and accept MaineCare patients.	\$0 - \$49,999	5122.2.BB
ENACTED by 127th Legislature								
NEW	Tax Relief	A	Income	Credit	Credit for Modifications to Make Homes Accessible	Tax credit to individuals for a portion of the cost incurred in modifying a home to make it accessible for a person with a disability or physical hardship. Effective for tax years beginning on or after January 1, 2017.	\$0 in FY17 (\$73,500 in FY18)	5219-NN (Conflict)
ENACTED by 127th Legislature								
NEW	Tax Relief	A	Income	Credit	Sales Tax Fairness Credit	Tax credit to provide sales tax relief to low and middle income families.	\$31,849,020	5213-A & 5403.5
ENACTED by 127th Legislature								
NEW	Tax Relief	A	Income	Credit	Adult Dependent Care Credit	Tax credit to individuals for a portion of adult dependent care expenses paid including expenses for adult day care, hospice services or respite care.	\$142,500	5218-A
37	Tax Relief	A	Income	Credit	Income Tax Credit for Child Care Expense	Tax credit for child and dependent care expenses in the amount of 25% of the federal tax credit; the credit doubles for expenses incurred for quality child care services. Maximum of \$500.	\$3,676,000	5218
38	Tax Relief	A	Income	Deduction	Deduction for Pension Income & IRA Distributions	Deduction for pension benefits received under employee retirement plans and taxable distributions from individual retirement accounts, up to \$10,000.	\$26,647,000	5122.2.M
39	Tax Relief	A	Income	Deduction	Deduction for Social Security Benefits Taxable at Federal Level	Deduction for social security benefits and railroad retirement benefits.	\$76,864,000	5122.2.C
40	Tax Relief	A	Property	Credit	Property Tax Fairness Credit	Property tax credit for Maine residents based on a formula, not to exceed \$600 for those under 65 years of age, or \$900 for those over 65, with income limitations.	\$29,108,000	5219-KK
41	Tax Relief	A	Sales & Use	Exemption	Railroad Track Materials	Tax exemption on sales of railroad track materials for installation on railroad lines within the State.	\$383,096	1760.52
42	Tax Relief	A	Sales & Use	Refund	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	Refund of sales tax paid on purchases of parts and supplies for use for operation, repair or maintenance of a windjammer providing commercial cruises.	\$85,500	2020
43	Tax Relief	A	Service Provider	Exemption	Basic Cable & Satellite Television Service	Tax exemption on the sale of the minimum service that can be purchased from a cable or satellite television supplier.	\$2,280,000	2551.2
44	Tax Relief	A	Service Provider	Exemption	Certain Telecommunications Services	Tax exemption on sales of interstate and international telecommunications services.	\$14,465,398	2557.33, 2557.34
REPEALED by 127th Legislature for tax years beginning January 1, 2016								
45	Tax Relief	C	Income	Credit	Retirement and Disability Credit	Partial tax credit (20%) of the allowable federal tax credit for those retired on disability or 65 and older with income below \$17,500 (single) or \$25,000 (married).	\$1,000	5219-A

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46	Tax Relief	C	Income	Deduction	Deduction for Holocaust Victim Settlement Payments	Deduction for settlement payments received by Holocaust victims.	\$0 - \$49,999	5122.2.O
ENACTED by 127th Legislature								
NEW	Charitable	C	Sales & Use and Service Provider	Exemption	Certain Veterans' Support Organizations	Sales tax and service provider tax exemption to incorporated nonprofit organizations providing direct supportive services to veterans with service-related post-traumatic stress disorder or traumatic brain injury.	\$15,000 - \$17,000	1760.98 & 2557.37
ENACTED by 127th Legislature								
NEW	Charitable	C	Sales & Use and Service Provider	Exemption	Nonprofit Library Collaboratives	Sales tax and service provider tax exemption for nonprofit collaboratives of academic, public, school and special libraries.	\$0	1760.99 & 2557.38
47	Charitable	B	Sales & Use and Service Provider	Exemption	Construction Contracts with Exempt Organizations	Tax exemption on sales of tangible personal property to contractors for incorporation in real property for sale to any sales tax exempt organization or government agency.	\$1,000,000 - \$2,999,999	1760.61 & 2557.31
49	Charitable	B	Sales & Use	Exemption	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Tax exemption on sales of snowmobile trail grooming equipment to incorporated snowmobile clubs.	\$86,184	1760.90
50	Charitable	B	Other	Exemption	State and Local Government Exemption from the Gasoline Tax	Gasoline Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,235,102	2903.4.C
51	Charitable	B	Other	Exemption	State & Local Government Exemption from the Special Fuel Tax	Special Fuel Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,815,618	3204-A.3
52	Charitable	B	Sales & Use	Exemption	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	Tax exemption on sales of meals to residents of nonprofit church-affiliated congregate housing facilities for the lower-income elderly.	\$0 - \$49,999	1760.6.D
53	Charitable	B	Sales & Use	Exemption	Certain Sales by an Auxiliary Organization of the American Legion	Tax exemption on sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fundraising event, under specified conditions.	\$50,000 - \$249,999	1760.85
54	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to the State & Political Subdivisions	Tax exemption on sales to the State or federal government or to any political subdivision, agency, or instrumentality of them.	\$171,178,538	1760.2 & 2557.2
55	Charitable	B	Sales & Use	Exemption	Meals Served by Public or Private Schools	Tax exemption on sales of meals served by schools and school organizations to students and teachers.	\$9,071,170	1760.6.A
56	Charitable	B	Sales & Use	Exemption	Providing Meals for the Elderly	Tax exemption on sales of meals to nonprofit area agencies on aging to provide meals to the elderly.	\$366,899	1760.6.C
57	Charitable	B	Sales & Use	Exemption	Meals Served by Youth Camps Licensed by DHHS	Tax exemption on sales of meals served by state-licensed youth camps.	\$250,000 - \$999,999	1760.6.F
58	Charitable	B	Sales & Use	Exemption	Meals Served by a Retirement Facility to its Residents	Tax exemption on sales of meals served by a retirement facility to its residents under specified conditions.	\$623,893	1760.6.G
59	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Hospitals, Research Centers, Churches and Schools	Tax exemption on sales to schools, churches, hospitals, certain nonprofit health and human service organizations, certain research organizations, and educational television and radio stations.	\$6,000,000 or more	1760.16 & 2557.3

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60	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Residential Child Caring Institutions	Tax exemption on sales to State-licensed private nonprofit residential child caring institutions.	\$50,000 - \$249,999	1760.18-A & 2557.4
61	Charitable	B	Sales & Use	Exemption	Rental of Living Quarters at Schools	Tax exemption on rental charges for living quarters required for attendance at a school.	\$6,650,000	1760.19
62	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Ambulance Services & Fire Departments	Tax exemption on sales to nonprofit fire departments, ambulance services, and air ambulance services.	\$250,000 - \$999,999	1760.26 & 2557.5
63	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	Tax exemption on sales to community mental health, adult developmental services and substance abuse services facilities.	\$50,000 - \$249,999	1760.28 & 2557.6
64	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Historical Societies & Museums	Tax exemption on sales to certain nonprofit memorial foundations, historical societies, and museums.	\$50,000 - \$249,999	1760.42 & 2557.8
65	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Day Care Centers & Nursery Schools	Tax exemption on sales to licensed nonprofit nursery schools and day care centers.	\$50,000 - \$249,999	1760.43 & 2557.9
66	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Emergency Shelters & Feeding Organizations	Tax exemption on sales to nonprofit organizations providing free temporary emergency shelter or food to underprivileged individuals.	\$50,000 - \$249,999	1760.47-A & 2557.12
67	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Sales to nonprofit child abuse and neglect prevention councils, certain child advocacy organizations and community action agencies.	\$250,000 - \$999,999	1760.49 & 2557.13
68	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to any Nonprofit Free Libraries	Tax exemption on sales to nonprofit government-funded free public lending libraries, and sales by the library or a nonprofit established to support the library.	\$50,000 - \$249,999	1760.50 & 2557.14
69	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Youth Athletic & Scouting Organizations	Tax exemption on sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction, and nonprofit scouting organizations.	\$250,000 - \$999,999	1760.56 & 2557.18
70	Charitable	B	Sales & Use	Exemption	Sales by Schools & School-Sponsored Organizations	Tax exemption on sales by schools and school organizations, provided that sales benefit the school, organization, or a charitable purpose.	\$250,000 - \$999,999	1760.64
71	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Home Construction Organizations	Tax exemption on sales to nonprofit organizations that construct low-cost housing for low-income people.	\$50,000 - \$249,999	1760.67 & 2557.23
72	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Housing Development Organizations	Tax exemption on sales to nonprofit organizations whose primary purpose is developing housing for low-income people.	\$50,000 - \$249,999	1760.72 & 2557.27
73	Charitable	B	Sales & Use	Exemption	Returned Merchandise Donated to Charity	Tax exemption on donations of returned merchandise by a retailer to a charitable organization exempt from federal income tax under 501(c)(3).	\$50,000 - \$249,999	1863
74	Charitable	B	Sales & Use	Exemption	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Tax exemption on donations of merchandise from inventory by a retailer to an organization exempt from Maine sales tax.	\$50,000 - \$249,999	1864

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75	Charitable	B	Sales & Use	Exemption	Free Publications	Tax exemption on sales of publications purchased for distribution free of charge and sales of printed materials for inclusion in such publications.	\$1,747,204	1760(14-A)
80	Charitable	C	Sales & Use	Exemption	Automobiles Used in Driver Education Programs	Tax exemption on automobile sales to automobile dealers to equip and provide them to schools for driver education programs.	\$0 - \$49,999	1760.21
81	Charitable	C	Sales & Use	Exemption	Automobiles Sold to Certain Disabled Veterans	Tax exemption on sales of automobiles to certain amputee and blind veterans.	\$251,730	1760.22
82	Charitable	C	Sales & Use	Exemption	Goods & Services for Seeing Eye Dogs	Tax exemption on sales of tangible personal property and taxable services for the care and maintenance of seeing eye dogs to aid any blind person.	\$0 - \$49,999	1760.35
83	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Regional Planning Agencies	Tax exemption on sales to regional planning commissions and councils of government.	\$0 - \$49,999	1760.37 & 2557.7
84	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Church Affiliated Residential Homes	Tax exemption on sales to church affiliated nonprofit organizations operating a residential home for adults under charter by the Legislature.	\$0 - \$49,999	1760.44 & 2557.10
85	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Organ. that Provide Residential Facilities for Med. Patients	Tax exemption on sales to nonprofit organizations providing temporary residential accommodations to medical patients and their families.	\$0 - \$49,999	1760.46 & 2557.11
86	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Veterans' Memorial Cemetery Associations	Tax exemption on sales to nonprofit Veterans' Memorial Cemetery Associations.	\$0 - \$49,999	1760.51 & 2557.15
87	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Rescue Operations	Tax exemption on sales to nonprofit volunteer search and rescue organizations.	\$0 - \$49,999	1760.53 & 2557.16
88	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Hospice Organizations	Tax exemption on sales to nonprofit hospice organizations.	\$0 - \$49,999	1760.55 & 2557.17
89	Charitable	C	Sales & Use	Exemption	Self-Help Literature on Alcoholism	Tax exemption on sales of self-help literature on alcoholism to alcoholics anonymous groups.	\$0 - \$49,999	1760.57
90	Charitable	C	Sales & Use	Exemption	Portable Classrooms	Tax exemption on sales of tangible personal property to become part of a portable classroom for lease to a school.	\$0 - \$49,999	1760.58
91	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Educational Orgs.	Tax exemption on sales to State-funded nonprofit educational organizations providing decision making programs about drugs, alcohol and relationships at residential youth camps.	\$0 - \$49,999	1760.59 & 2557.19
92	Charitable	C	Sales & Use	Exemption	Sales to Nonprofit Animal Shelters	Tax exemption on sales to nonprofit animal shelters of tangible personal property used in the operation and maintenance of the shelter and animal care.	\$0 - \$49,999	1760.60
93	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Charitable Suppliers of Medical Equipment	Tax exemption on sales to nonprofit charitable organizations that lend medical supplies and equipment free of charge.	\$0 - \$49,999	1760.62 & 2557.20
94	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Fulfill the Wishes of Children with Life-Threatening Diseases	Tax exemption on sales to nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases.	\$0 - \$49,999	1760.63 & 2557.21

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95	Charitable	C	Sales & Use	Exemption	Sales to Monasteries and Convents	Tax exemption on sales of tangible personal property to nonprofit monasteries and convents for use in their operation and maintenance.	\$0 - \$49,999	1760.65
96	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Providers of Certain Support Systems for Single-Parent Families	Tax exemption on sales to nonprofit organizations providing support systems for single-parent families.	\$0 - \$49,999	1760.66 & 2557.22
97	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	Tax exemption on sales to nonprofit organizations whose sole purpose is to maintain a registry of Vietnam veterans.	\$0 - \$49,999	1760.69 & 2557.24
98	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	Tax exemption on sales to nonprofit organizations whose primary purpose is to promote understanding of hearing impairment and assist hearing-impaired persons.	\$0 - \$49,999	1760.70 & 2557.25
99	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Eye Banks	Tax exemption on sales to nonprofit organizations whose primary purpose is to medically evaluate and distribute eyes for transplantation, research, and education.	\$0 - \$49,999	1760.77 & 2557.28
100	Charitable	C	Sales & Use	Exemption	Adaptive Equipment for Vehicles of Persons with Disabilities	Tax exemption on sales of adaptive equipment used to make a motor vehicle operable or accessible by a person with a disability.	\$64,550	1760.95
ENACTED on an ongoing, rather than annually authorized basis, by 127th Legislature								
NEW	Conformity with IRC	A	Income	Credit	Maine Capital Investment Credit	Tax credit for depreciable property placed in service in Maine.	\$11,584,000	5219-GG, 5219-JJ, 5219-MM & 5219-NN (Conflict)
123	Conformity with IRC	B	Income	Deduction	Itemized Deductions	Maine generally conforms to itemized deductions allowed by the U.S. Internal Revenue Code with some exceptions.	\$68,941,000	5125
124	Conformity with IRC	B	Income	Deduction	Sum of All Other Conformity Provisions	Maine generally conforms to exclusions and deduction provisions in the U.S. Internal Revenue Code used to calculate federal adjusted gross income.	\$804 million - \$905 million	Various
125	Tax Fairness	B	Income	Credit	Credit for Income Tax Paid to Other Jurisdiction	Tax credit for residents of income tax paid to another state or jurisdiction, with limitations.	\$48,393,000	5217-A
126	Tax Fairness	B	Income	Deduction	Deduction for Active Duty Military Pay Earned Outside of Maine	Deduction for military pay earned for service performed outside the State.	\$1,985,000	5122.2.LL
127	Tax Fairness	B	Income	Deduction	Deduction for Dividends Received from Nonunitary Affiliates	Deduction for 50% of dividend income received by a business from an affiliated corporation that is not part of the taxpayer's unitary (i.e. central/integrated) business.	\$10,200,000	5200-A.2.G
128	Tax Fairness	B	Other	Exemption	Exemptions of the Real Estate Transfer Tax	Real estate tax exemption for certain types of deeds, including deeds to property transferred to or by governmental entities, and certain transfers of property. (General Fund, H.O.M.E. Fund, Housing and Economic Recovery Fund)	\$250,000 - \$999,000	4641-C
129	Tax Fairness	B	Other	Refund	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Gasoline Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$325,000	2908, 2909

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2017 Tax Expenditure Classifications Re: Review Category as of October 2016

Review Categories: A = Full Evaluation by OPEGA, B = Expedited Review by Taxation Committee, C = No Review

ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY17 Revenue Loss (estimate)*	Statutory Cite: Title 36
130	Tax Fairness	B	Other	Refund	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Special Fuel Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$4,500,000	3215, 3218
131	Tax Fairness	B	Sales & Use	Exemption	Certain Returnable Containers	Tax exemption on sales of returnable containers when sold with contents at retail, or when resold for refilling.	\$1,458,310	1760.12
132	Tax Fairness	B	Sales & Use	Exemption	Packaging Materials	Tax exemption on sales of packaging materials to businesses engaged in packaging, transporting, shipping, or servicing tangible property.	\$12,720,500	1760.12-A
133	Tax Fairness	B	Sales & Use	Exemption	Certain Loaner Vehicles	Tax exemption on use of a loaner vehicle provided by a new vehicle dealer to a service customer pursuant to warranty.	\$251,730	1760.21-A
134	Tax Fairness	B	Sales & Use	Exemption	Mobile & Modular Homes	Tax exemption on sales of used manufactured housing and sales of new manufactured housing excluding the cost of materials, up to 50% of the sale price.	\$26,833,025	1760.40
135	Tax Fairness	B	Sales & Use	Exemption	Certain Property Purchased Out of State	Tax exemption on sales of certain property purchased and used out of state, including automobiles, snowmobiles, ATVs, aircraft, and property brought into the state for use in a declared state disaster or emergency, subject to certain restrictions.	\$1,000,000 - \$2,999,999	1760.45
136	Tax Fairness	B	Sales & Use	Exemption	Meals & Lodging Provided to Employees	Tax exemption on meals or lodging provided to employees at the place of employment when credited toward the wages of the employees.	\$151,050	1760.75
137	Tax Fairness	B	Sales & Use	Exemption	Trade-In Credits	Tax exemption on trade-in value for property including motor vehicles, watercraft, aircraft, trailers, truck campers, and other equipment, when traded toward the sale price of a similar item.	\$27,299,115	1765
138	Tax Fairness	B	Sales & Use	Exemption	Motor Vehicle Fuel	Tax exemption on sales of motor fuels on which motor fuel taxes have been paid.	\$128,817,694	1760.8.A
139	Tax Fairness	C	Income	Credit	Credit for Income Tax Paid to Other State by an Estate or Trust	Tax credit for residents of income tax paid on an estate or trust to another state or jurisdiction.	\$0 - \$49,999	5165
140	Tax Fairness	C	Income	Credit	Credit to Beneficiary for Accumulation Distribution	Tax credit to a beneficiary of a trust for tax already paid by the trust on the income (when distributed from the trust to the beneficiary).	\$0 - \$49,999	5214-A
141	Tax Fairness	C	Other	Refund	Refund of Excise Tax on Fuel Used in Piston Aircraft	Gasoline Tax refund (except four cents per gallon) for gasoline used in propelling piston engine aircraft. (State Transit, Aviation and Rail Fund)	\$31,333	2910
142	Tax Fairness	C	Sales & Use and Service Provider	Exemption	Sales to State-Chartered Credit Unions	Tax exemption on sales to State-chartered credit unions.	\$0 - \$49,999	1760.71 & 2557.26
143	Tax Fairness	C	Sales & Use	Exemption	Electricity Used for Net Billing	Tax exemption on sale or delivery of electricity to net energy billing customers for which no money is paid.	\$0 - \$49,999	1760.80
144	Tax Fairness	C	Sales & Use	Exemption	Certain Vehicle Rentals	Tax exemption on rental of an automobile for less than one year when rental is to a service customer pursuant to a warranty and the rental fee is paid by the vehicle dealer or warrantor.	\$0 - \$49,999	1760.92

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ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY17 Revenue Loss (estimate)*	Statutory Cite: Title 36
146	Necessity of Life	B	Sales & Use	Exemption	Grocery Staples	Tax exemption on sales of grocery staples, which are defined as food products ordinarily consumed for human nourishment.	\$171,152,000	1760.3
147	Necessity of Life	B	Sales & Use	Exemption	Prescription Drugs	Tax exemption on sales of prescription medicines for humans, excluding marijuana.	\$69,369,000	1760.5
148	Necessity of Life	B	Sales & Use	Exemption	Prosthetic Devices	Tax exemption on sales of devices to correct or alleviate physical incapacity for a particular individual, including prosthetic aids, hearing aids, eyeglasses, crutches and wheelchairs.	\$7,286,500	1760.5-A
149	Necessity of Life	B	Sales & Use	Exemption	Meals Served to Patients in Hospitals & Nursing Homes	Tax exemption on sales of meals to patients of state-licensed hospitals, nursing homes, and certain care facilities.	\$8,987,000	1760.6.B
150	Necessity of Life	B	Sales & Use	Exemption	Fuels for Cooking & Heating Homes	Tax exemption on sales of coal, oil, wood and other fuels, except gas and electricity, used for cooking and heating in residential buildings.	\$73,207,000	1760.9
151	Necessity of Life	B	Sales & Use	Exemption	Certain Residential Electricity	Tax exemption on sale and delivery of: A. the first 750 kWh of residential electricity per month; B. off-peak residential electricity used for heating via electric thermal storage.	\$25,784,045	1760.9-B
152	Necessity of Life	B	Sales & Use	Exemption	Gas Used for Cooking & Heating in Residences	Tax exemption on sales of gas for use in cooking and heating in residential buildings other than hotels.	\$15,318,750	1760.9-C
153	Necessity of Life	B	Sales & Use	Exemption	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Tax exemption on rental charges for living or sleeping quarters in state-licensed nursing homes and hospitals.	\$250,000 - \$999,999	1760.18
154	Necessity of Life	B	Sales & Use	Exemption	Rental Charges on Continuous Residence for More Than 28 Days	Tax exemption on rental charges for residence for 28 days or more at a hotel, rooming house, or tourist or trailer camp under certain circumstances.	\$830,473	1760.20
155	Necessity of Life	B	Sales & Use	Exemption	Funeral Services	Tax exemption on sales of funeral services.	\$4,997,000	1760.24
156	Necessity of Life	B	Sales & Use	Exemption	Diabetic Supplies	Tax exemption on sales of equipment and supplies used in diabetes diagnosis or treatment.	\$1,210,797	1760.33
157	Necessity of Life	B	Sales & Use	Exemption	Water Used in Private Residences	Tax exemption on sales of water used in residential buildings, other than hotels.	\$21,755,000	1760.39
158	Necessity of Life	B	Sales & Use	Exemption	Positive Airway Pressure Equipment & Sales	Tax exemption on sale or lease of positive airway pressure equipment and supplies for personal use.	\$284,802	1760.94
159	Interstate or Foreign Commerce	B	Other	Exemption	Gasoline Exported from the State	Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund)	\$73,330,523	2903.4.A
160	Interstate or Foreign Commerce	B	Other	Exemption	Special Fuel Exported from the State	Special Fuel Tax exemption for sales of distillates and low energy fuel to be exported from the State by a licensed supplier. (Highway Fund)	\$17,991,845	3204-A.5
161	Interstate or Foreign Commerce	B	Other	Exemption	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Gasoline Tax exemption for gasoline used to propel jet engine aircraft on international flights. (State Transit, Aviation and Rail Fund)	\$146,849	2903.4.D
162	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Ships' Stores	Tax exemption on sales of supplies and bunkering oil to ships engaged in interstate or foreign commerce.	\$250,000 - \$999,999	1760.4
163	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Jet Fuel	Tax exemption on sales of fuel to propel jet engine aircraft.	\$5,608,406	1760.8.B

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2017 Tax Expenditure Classifications Re: Review Category as of October 2016

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164	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Nonresidents	Tax exemption on sale or lease of motor vehicles, semitrailers, aircraft, and camper trailers to nonresidents, if the vehicle is intended to be removed from the State immediately.	\$250,000 - \$999,999	1760.23-C
165	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Tax exemption on sale or lease of certain motor vehicles to a business if the vehicle is intended to be removed from the State immediately and for use exclusively in out of state business.	\$933,500	1760.23-D
166	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Watercraft Purchased by Nonresidents	Tax exemption on sales to or use by a nonresident of watercraft or materials used in watercraft, subject to certain restrictions.	\$250,000 - \$999,999	1760.25
167	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Property Used in Interstate Commerce	Tax exemption on sales of a vehicle, railroad car, aircraft or watercraft used in interstate or foreign commerce, subject to certain restrictions.	\$1,000,000 - \$2,999,999	1760.41
168	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Property Delivered Outside this State	Tax exemption on sales of tangible personal property delivered outside the State for use outside the State.	\$6,000,000 or more	1760.82
169	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Printed Materials	Tax exemption on sales of printed advertising or promotional materials transported outside the State for use outside the State.	\$250,000 - \$999,999	1760.83
170	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Aircraft	Tax exemption on sales or leases of aircraft that weight over 6,000 pounds, are propelled by turbine engine, or are in use by certain Federal Aviation Administration (FAA) classified operators.	\$415,236	1760.88
171	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Tax exemption on sales, use or leases of aircraft and sales of aircraft repair and replacement parts from July 1, 2011 to June 30, 2021.	\$648,806	1760.88-A
172	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Certain Aircraft Parts	Tax exemption on sale or use of aircraft parts used by a commercial airline under Federal Aviation Administration (FAA) regulations.	\$0 - \$49,999	1760.76
173	Interstate or Foreign Commerce	C	Sales & Use	Refund	Refund of Sales Tax on Goods Removed from the State	Refund of sales tax paid on business purchases of supplies and equipment withdrawn from inventory for use at a location in another taxing jurisdiction.	\$0 - \$49,999	2012
ENACTED by 127th Legislature								
NEW	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel Used in Certain Agricultural Production	Sales tax exemption available to some agricultural employers exempting 95% of fuel purchased for use at large, year-round greenhouse facilities. Effective beginning 1/1/2016 and repealed effective 12/31/2019.	\$242,250	1760.9-H
174	Inputs to Tangible Products	B	Sales & Use	Exemption	Products Used in Agricultural and Aquacultural Production & Bait	Tax exemption on sales of products used in aquaculture production and bait, commercial agriculture production, and animal agriculture.	\$3,372,500	1760.7-A, 1760.7-B, 1760.7-C
175	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel and Electricity Used in Manufacturing	Tax exemption on sales of fuel and electricity (95% of value) purchased for use at a manufacturing facility.	\$28,392,883	1760.9-D
176	Inputs to Tangible Products	B	Sales & Use	Exemption	Machinery & Equipment	Tax exemption on sales of machinery and equipment used in production of tangible personal property for consumption, or in generation of radio and television broadcast signals.	\$51,604,000	1760.31

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177	Inputs to Tangible Products	B	Sales & Use	Exemption	Seedlings for Commercial Forestry Use	Tax exemption on sales of tree seedlings used in commercial forestry.	\$50,000 - \$249,999	1760.73
178	Inputs to Tangible Products	B	Sales & Use	Exemption	Property Used in Manufacturing Production	Tax exemption on sales of tangible personal property that is used in the manufacturing production of tangible personal property for later sale or lease.	\$178,115,500	1760.74
179	Inputs to Tangible Products	B	Sales & Use	Exemption	Certain Sales of Electrical Energy	Tax exemption on sale or use of electrical energy, or water stored for generating electricity, to or by a wholly owned subsidiary by or to its parent corporation.	\$250,000 - \$999,999	1760.91
180	Inputs to Tangible Products	B	Sales & Use	Refund	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Refund of sales tax paid on electricity or depreciable machinery and equipment purchased for use in commercial agricultural or aquaculture production, fishing, or wood harvesting, or purchases of fuel for use in a commercial fishing vessel.	\$2,888,000	2013
181	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil for Burning Blueberry Land	Tax exemption on sales of fuel used to burn blueberry fields.	\$0 - \$49,999	1760.9-A
182	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil or Coal which becomes an Ingredient or Component Part	Tax exemption on sales of fuel oil or coal which becomes an ingredient or component part of tangible personal property for later sale.	\$0 - \$49,999	1760.9-G
183	Inputs to Tangible Products	C	Sales & Use	Exemption	Sales of Certain Farm Animal Bedding & Hay	Tax exemption on sales of organic bedding materials for farm animals and hay.	\$0 - \$49,999	1760.78
184	Specific Policy Goal/Mandate	A	Other	Exemption	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	Allows licensed cigarette distributors to purchase cigarette stamps with a face value of \$2 at a discount of 1.15%. (General Fund)	\$1,368,761	4366-A.2
185	Specific Policy Goal/Mandate	A	Sales & Use	Exemption	Air & Water Pollution Control Facilities	Tax exemption on sales of certified air and water pollution control facilities and parts or accessories, construction materials, and chemicals or supplies of these facilities.	\$500,000 - \$1,999,998	1760.29, 1760.30
Moved to review category B by vote of GOC in 2016								
10	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Brunswick Naval Air Station	Reimbursement to SMCC and MRRA of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the Brunswick Naval Air Station Area.	\$810,619 for Brunswick & Loring combined	5 MRSA §13083 S-1 (not in Title 36)
Not included on prior classification and review schedule								
NEW	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Loring	Reimbursement to Loring Development Authority of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the former Loring Air Force Base area.	\$810,619 for Brunswick & Loring combined	5 MRSA Ch.383 Art. 1-C
186	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Animal Waste Storage Facility	Tax exemption on sales of materials used in construction, repair or maintenance of an animal waste storage facility, under specified conditions.	\$0 - \$49,999	1760.81
187	Specific Policy Goal/Mandate	C	Sales & Use and Service Provider	Exemption	Sales to Centers for Innovation	Tax exemption on sales to centers for innovation, established by State law, which represent specific industry sectors with significant potential for growth and development.	\$0 - \$49,999	1760.84 & 2557.29
188	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Plastic Bags Sold to Redemption Centers	Tax exemption on sales to a local redemption center of plastic bags used to sort, store or transport returnable beverage containers.	\$32,557	1760.93

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189	Specific Policy Goal/Mandate	C	Sales & Use	Refund	Fish Passage Facilities	Refund of sales or use tax paid on materials used in construction of fish passage facilities in dams, under specified conditions.	\$0 - \$49,999	2014
191	Non-Taxable Services	B	Sales & Use	Exemption	Non-Taxable Services	Services, other than specifically defined "Taxable Services," are not subject to Sales and Use Tax.	\$2,343,706,905	1752.11, 1752.17-B
192	Non-Taxable Services	B	Sales & Use	Exemption	Repair, Maintenance and Other Labor Service Fees	Tax exemption on price of labor or services used in installing, applying or repairing property, if separately charged or stated.	\$45,657,000	1752.14.B(4)
ENACTED by 127th Legislature for tax years beginning January 1, 2016								
NEW	Administrative Burden	C	Sales & Use	Exemption	Exemption for Single-use Carry-out Bag	Sales tax exemption on the amount charged for a paper or plastic single-use carry-out bag.	\$33,915	1752.14.B(14)
193	Administrative Burden	A	Sales & Use	Exemption	Sales Through Coin Operated Vending Machines	Tax exemption on sales of certain products through vending machines by retailers who make the majority of their sales via vending machines.	\$310,040	1760.34
194	Administrative Burden	C	Sales & Use	Exemption	Certain Meals Served by Colleges to Employees of the College	Tax exemption on sales of meals served by a college to its employees if purchased with college-issued debit cards.	\$0 - 49,999	1760.6.E
195	Administrative Burden	C	Sales & Use	Exemption	Casual Sales	Tax exemption on any casual sale, defined as an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated transactions by the person making the sale; e.g. at a yard sale.	\$1,000,000 - \$2,999,999	1752.11.B(1)
196	Administrative Burden	C	Sales & Use	Exemption	Sales by Executors	Tax exemption on sales by a personal representative in the settlement of an estate.	\$0 - 49,999	1752.11.B(2)

Sources: FY17 Revenue Loss (estimates): Maine Revenue Services 2016-2017 Red Book . All other information: OPEGA analysis of Maine Revenue Services information and Maine Revised Statutes.

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