

**Proposed Expedited Tax Expenditure Review Schedule for 2020**  
**Approved by GOC on XX/XX/2020**

ID #	Review Category	Code	Expenditure Program Name	Rationale	2020	2021	2022	2023	2024	2025	FY20 Revenue Loss Estimate*	FY21 Revenue Loss Estimate*	Red Text = changes	Statutory Cite: Title 36
128	Expedited	B	Gasoline Exported from the State	Interstate or Foreign Commerce	X						\$66,950,000	\$68,290,000		2903.4.A (2903)
129	Expedited	B	Special Fuel Exported from the State	Interstate or Foreign Commerce	X						\$16,390,000	\$16,720,000		3204-A.5
130	Expedited	B	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Interstate or Foreign Commerce	X						\$120,000	\$120,000		2903.4.D
131	Expedited	B	Ships' Stores	Interstate or Foreign Commerce	X						\$250,000 - \$999,999	\$250,000 - \$999,999		1760.4
132	Expedited	B	Certain Jet Fuel	Interstate or Foreign Commerce	X						\$4,990,000	\$5,120,000		1760.8.B
133	Expedited	B	Certain Vehicles Purchased or Leased by Nonresidents	Interstate or Foreign Commerce	X						\$250,000 - \$999,999	\$250,000 - \$999,999		1760.23-C
134	Expedited	B	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Interstate or Foreign Commerce	X						\$1,090,000	\$1,110,000		1760.23-D
135	Expedited	B	Watercraft Purchased by Nonresidents	Interstate or Foreign Commerce	X						\$250,000 - \$999,999	\$250,000 - \$999,999		1760.25
173	Expedited	B	Property Used in Interstate Commerce	Interstate or Foreign Commerce	X						\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	Added by GOC in 3/22/2019	1760.41 (Rep) 1760.41A (Enact)
136	Expedited	B	Sales of Property Delivered Outside this State	Interstate or Foreign Commerce	X						\$6,000,000 or more	\$6,000,000 or more		1760.82
137	Expedited	B	Sales of Certain Printed Materials	Interstate or Foreign Commerce	X						\$250,000 - \$999,999	\$250,000 - \$999,999		1760.83
138	Expedited	B	Sales of Certain Aircraft	Interstate or Foreign Commerce	X						\$510,000	\$530,000		1760.88
139	Expedited	B	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Interstate or Foreign Commerce	X						\$1,290,000	\$1,360,000		1760.88-A
93	Expedited	B	Itemized Deductions	Conformity with IRC		X					\$9,400,000	\$10,100,000		5125
94	Expedited	B	Sum of All Other Conformity Provisions	Conformity with IRC		X					\$756,300,000 - \$866,850,000	\$797,500,000 - \$920,050,000		5102(1-D) & 5162(2)
176	Expedited		Net operating loss subtraction modification	Conformity with IRC		X						no estimate in MSTER		5200-A
177	Expedited		Global intangible low-taxed income subtraction modification	Conformity with IRC		X						no estimate in MSTER		5200-A
143	Expedited		Fuel Used in Certain Agricultural Production	Inputs to Tangible Products		X					\$290,000	\$300,000		1760.9-H
144	Expedited	B	Products Used in Agricultural and Aquacultural Production & Bait	Inputs to Tangible Products		X					\$7,400,000	\$7,750,000		1760.7-A, 1760.7-B, 1760.7-C

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145	Expedited	B	Fuel and Electricity Used in Manufacturing	Inputs to Tangible Products		X					\$21,920,000	\$22,360,000		1760.9-D
146	Expedited	B	Machinery & Equipment	Inputs to Tangible Products		X					\$50,620,000	\$52,570,000		1760.31
147	Expedited	B	Seedlings for Commercial Forestry Use	Inputs to Tangible Products		X					\$50,000 - \$249,999	\$50,000 - \$249,999		1760.73
148	Expedited	B	Property Used in Manufacturing Production	Inputs to Tangible Products		X					\$203,270,000	\$213,430,000		1760.74
149	Expedited	B	Certain Sales of Electrical Energy	Inputs to Tangible Products		X					\$250,000 - \$999,999	\$250,000 - \$999,999		1760.91
150	Expedited	B	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Inputs to Tangible Products		X					\$18,250,000	\$19,110,000		2013
162	Expedited	B	Non-Taxable Services	Non-Taxable Services		X					2.33 billion	\$2.43 billion		1752.11, 1752.17-B
115	Expedited	B	Grocery Staples	Necessity of Life			X				\$178,870,000	\$186,740,000		1760.3
116	Expedited	B	Prescription Drugs	Necessity of Life			X				\$102,630,000	\$106,290,000		1760.5
117	Expedited	B	Prosthetic or Orthotic Devices	Necessity of Life			X				\$6,590,000	\$6,880,000		1760.5-A
118	Expedited	B	Meals Served to Patients in Hospitals & Nursing Homes	Necessity of Life			X				\$11,300,000	\$11,920,000		1760.6.B
119	Expedited	B	Fuels for Cooking & Heating Homes	Necessity of Life			X				\$53,250,000	\$54,315,000		1760.9
120	Expedited	B	Certain Residential Electricity	Necessity of Life			X				\$27,420,000	\$27,970,000		1760.9-B
121	Expedited	B	Gas Used for Cooking & Heating in Residences	Necessity of Life			X				\$17,990,000	\$18,350,000		1760.9-C
122	Expedited	B	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Necessity of Life			X				\$250,000 - \$999,999	\$250,000 - \$999,999		1760.18
123	Expedited	B	Rental Charges on Continuous Residence for More Than 28 Days	Necessity of Life			X				\$224,780,000	\$229,730,000		1760.20
124	Expedited	B	Funeral Services	Necessity of Life			X				\$7,320,000	\$7,600,000		1760.24
125	Expedited	B	Diabetic Supplies	Necessity of Life			X				\$1,370,000	\$1,410,000		1760.33
126	Expedited	B	Water Used in Private Residences	Necessity of Life			X				\$16,760,000	\$17,410,000		1760.39
127	Expedited	B	Positive Airway Pressure Equipment & Sales	Necessity of Life			X				\$250,000 - \$999,999	\$250,000 - \$999,999		1760.94
96	Expedited	B	Deduction for Active Duty Military Pay Earned Outside of Maine	Tax Fairness			X				\$860,000	\$860,000		5122.2.LL
98	Expedited	B	Exemptions of the Real Estate Transfer Tax	Tax Fairness			X				\$250,000 - \$999,000	\$250,000 - \$999,000		4641-C
99	Expedited	B	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness			X				\$290,000	\$300,000		2908, 2909
100	Expedited	B	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Tax Fairness			X				\$4,545,000	\$4,590,000		3215, 3218
101	Expedited	B	Certain Returnable Containers	Tax Fairness			X				\$1,920,000	\$1,940,000		1760.12
102	Expedited	B	Packaging Materials	Tax Fairness			X				\$32,950,000	\$33,930,000		1760.12-A

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103	Expedited	B	Certain Loaner Vehicles	Tax Fairness				X			\$290,000	\$300,000		1760.21-A
104	Expedited	B	Mobile & Modular Homes	Tax Fairness				X			\$32,670,000	\$33,160,000		1760.40
105	Expedited	B	Certain Property Purchased Out of State	Tax Fairness				X			\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999		1760.45
106	Expedited	B	Meals & Lodging Provided to Employees	Tax Fairness				X			\$50,000 - \$249,999	\$50,000 - \$249,999		1760.75
107	Expedited	B	Trade-In Credits	Tax Fairness				X			\$37,230,000	\$38,500,000		1765
108	Expedited	B	Motor Vehicle Fuel	Tax Fairness				X			\$94,810,000	\$96,700,000		1760.8.A
175	Expedited	B	Dependent Exemption Tax Credit	Tax Fairness				X				no estimate in MSTER		5219-SS
156	Expedited	A	Job Increment Financing Fund - Brunswick Naval Air Station	Specific Policy Goal/Mandate					X		\$130,735	\$140,000		5 MRSA §13083 S-1 (not in Title
157	Expedited		Job Increment Financing Fund - Loring	Specific Policy Goal/Mandate					X		\$508,887	\$520,000		5 MRSA Ch.383 Art. 1-C
42	Expedited	B	Construction Contracts with Exempt Organizations	Charitable - Other					X		\$1,250,000 - \$3,999,998	\$1,250,000 - \$3,999,998		1760.61 & 2557.31
44	Expedited	B	State and Local Government Exemption from the Gasoline Tax	Charitable -				X			\$2,300,000	\$2,370,000		2903.4.C
45	Expedited	B	State & Local Government Exemption from the Special Fuel Tax	Charitable -				X			\$2,620,000	\$2,680,000		3204-A.3
47	Expedited	B	Certain Sales by an Auxiliary Organization of the American Legion	Charitable - Veterans					X		\$50,000 - \$249,999	\$50,000 - \$249,999		1760.85
41	Expedited		Certain Veterans' Service Organizations	Charitable - Veterans					X		\$97,000	\$100,000		1760.100
48	Expedited	B	Sales to the State & Political Subdivisions	Charitable -					X		\$221,420,000 - \$223,419,999	\$221,420,000 - \$223,419,999		1760.2 & 2557.2
50	Expedited	B	Providing Meals for the Elderly	Charitable - Elderly					X		\$250,000 - \$999,999	\$250,000 - \$999,999		1760.6.C
52	Expedited	B	Meals Served by a Retirement Facility to its Residents	Charitable - Elderly					X		\$250,000 - \$999,999	\$250,000 - \$999,999		1760.6.G
67	Expedited	B	<del>Returned Merchandise Donated to Charity</del>	<del>Charitable - Other</del>					<del>X</del>		<del>\$50,000 - \$249,999</del>	<del>\$50,000 - \$249,999</del>	Repealed in 2019	<del>1863</del>
68	Expedited	B	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Charitable - Other					X		\$50,000 - \$249,999	\$50,000 - \$249,999		1864
69	Expedited	B	Free Publications	Charitable - Other					X		\$2,010,000	\$2,050,000		1760(14-A)
91	Expedited		Certain Sales by Civic, Religious or Fraternal Organizations	Charitable - Other					X		\$2,080,000	\$2,163,200	Promoted to B by GOC 3/22/19	1760.101
49	Expedited	B	Meals Served by Public or Private Schools	Charitable - Education					X		\$7,690,000	\$7,990,000		1760.6.A
51	Expedited	B	Meals Served by Youth Camps Licensed by DHHS	Charitable - Youth					X		\$250,000 - \$999,999	\$250,000 - \$999,999		1760.6.F
53	Expedited	B	Sales to Hospitals, Research Centers, Churches and Schools	Charitable - Other					X		\$6,000,000 or more	\$6,000,000 or more		1760.16 & 2557.3
54	Expedited	B	Sales to Certain Nonprofit Residential Child Caring Institutions	Charitable - Youth					X		\$50,000 - \$298,999	\$50,000 - \$249,999		1760.18-A & 2557.4
55	Expedited	B	Rental of Living Quarters at Schools	Charitable - Education					X		\$7,650,000	\$7,880,000		1760.19
56	Expedited	B	Sales to Ambulance Services & Fire Departments	Charitable - Health & Safety					X		\$250,000 - \$1,049,998	\$250,000 - \$1,049,998		1760.26 & 2557.5
57	Expedited	B	Sales to community mental health facilities, community adult developmental services facilities and community substance use disorder	Charitable - Health & Safety					X		\$50,000 - \$299,998	\$50,000 - \$299,998		1760.28 & 2557.6
58	Expedited	B	Sales to Historical Societies & Museums	Charitable - Education					X		\$50,000 - \$299,998	\$50,000 - \$299,998		1760.42 & 2557.8
59	Expedited	B	Sales to Child Care Facilities	Charitable - Education					X		\$50,000 - \$299,998	\$50,000 - \$299,998		1760.43 & 2557.9
60	Expedited	B	Sales to Emergency Shelters & Feeding Organizations	Charitable - Health & Safety					X		\$50,000 - \$299,998	\$50,000 - \$299,998		1760.47-A & 2557.12
61	Expedited	B	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Charitable - Youth					X		\$300,000 - \$1,249,998	\$300,000 - \$1,249,998		1760.49 & 2557.13
62	Expedited	B	Sales to any Nonprofit Free Libraries	Charitable - Education					X		\$50,000 - \$249,998	\$50,000 - \$249,998		1760.50 & 2557.14
63	Expedited	B	Sales to Nonprofit Youth Athletic & Scouting Organizations	Charitable - Youth					X		\$300,000 - \$1,249,998	\$300,000 - \$1,249,998		1760.56 & 2557.18
64	Expedited	B	Sales by Schools & School-Sponsored Organizations	Charitable - Education					X		\$250,000 - \$999,999	\$250,000 - \$999,999		1760.64

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											Revenue Loss Estimate*	Revenue Loss Estimate*		
65	Expedited	B	Sales to Nonprofit Home Construction Organizations	Charitable - Low Income						X	\$50,000 - \$249,998	\$50,000 - \$298,998		1760.67 & 2557.23
90	Expedited		Adaptive Equipment for Vehicles of Persons with Disabilities	Charitable - Health & Safety						X	\$80,000	\$81,000	Added to Category B by GOC 3/22/2019	1760.95
66	Expedited	B	Sales to Nonprofit Housing Development Organizations	Charitable - Low Income						X	\$50,000 - \$249,998	\$50,000 - \$298,998		1760.72 & 2557.27