

## Maine's Tax Expenditure Review Process - Additional Information & Resources

prepared by OPEGA January 2021

### Tax Expenditure Reports Produced by the Taxation Committee to Date

2016 Report	<a href="http://legislature.maine.gov/doc/1345">http://legislature.maine.gov/doc/1345</a>
2017 Report	<a href="http://legislature.maine.gov/doc/1986">http://legislature.maine.gov/doc/1986</a>
2018 Report	<a href="http://legislature.maine.gov/doc/2571">http://legislature.maine.gov/doc/2571</a>
2019 Report	<a href="http://legislature.maine.gov/doc/3614">http://legislature.maine.gov/doc/3614</a>

### Tax Expenditure Full Evaluation Reports & Special Reports Produced by OPEGA to Date

Special Report	11/20	Pine Tree Development Zones (PTDZ) Limited Scope Review	<a href="http://legislature.maine.gov/doc/4702">http://legislature.maine.gov/doc/4702</a>
Full Evaluation	2/20	Maine Capital Investment Credit (MCIC)	<a href="http://legislature.maine.gov/doc/3922">http://legislature.maine.gov/doc/3922</a>
Full Evaluation	2/20	Business Equipment Tax Reimbursement (BETR) & Business Equipment Tax Exemption (BETE)	<a href="http://legislature.maine.gov/doc/3903">http://legislature.maine.gov/doc/3903</a>
Full Evaluation	1/19	Employment Tax Increment Financing (ETIF)	<a href="http://legislature.maine.gov/doc/2658">http://legislature.maine.gov/doc/2658</a>
Special Report	2/18	Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program	<a href="http://legislature.maine.gov/doc/2162">http://legislature.maine.gov/doc/2162</a>
Full Evaluation	8/17	Pine Tree Development Zones (PTDZ)	<a href="http://legislature.maine.gov/doc/1809">http://legislature.maine.gov/doc/1809</a>
Full Evaluation	3/17	New Markets Capital Investment Program	<a href="http://legislature.maine.gov/doc/1571">http://legislature.maine.gov/doc/1571</a>

### Ongoing and Upcoming Tax Expenditure Full Evaluations

Full Evaluation	Seed Capital Tax Credit Program	In active fieldwork. Report expected in 2021.
Full Evaluation	Credit for Rehabilitation of Historic Properties after 2007	In preliminary research. GOC to set parameters in early 2021.
Full Evaluation	Research Expense Tax Credit	In preliminary research. GOC to set parameters in early 2021.

### Resources about Tax Expenditure Reviews Nationally from the PEW Charitable Trust

- **Governments Increasingly Rely on Evaluations for Tax Incentive Reform.** (2019) <https://www.pewtrusts.org/en/research-and-analysis/articles/2019/12/18/governments-increasingly-rely-on-evaluations-for-tax-incentive-reform>
- **States Improved Tax Incentive Evaluations in 2018.** (2019) <https://www.pewtrusts.org/en/research-and-analysis/articles/2019/03/18/states-improved-tax-incentive-evaluations-in-2018>
- **How States Are Improving Tax Incentives for Jobs and Growth: A national assessment of evaluation practices.** (2017) [https://www.pewtrusts.org/-/media/assets/2017/05/edti\\_how\\_states\\_are\\_improving\\_tax\\_incentives\\_for\\_jobs\\_and\\_growth.pdf](https://www.pewtrusts.org/-/media/assets/2017/05/edti_how_states_are_improving_tax_incentives_for_jobs_and_growth.pdf)