

§199-A. Definitions

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2001, c. 652, §7 (NEW).]

1. Committee. "Committee" means the joint standing committee of the Legislature having jurisdiction over taxation matters.

[PL 2001, c. 652, §7 (NEW).]

2. Tax expenditure. "Tax expenditure" means any provision of state law that results in the reduction of tax revenue due to special exclusions, exemptions, deductions, credits, preferential rates or deferral of tax liability.

[PL 2001, c. 652, §7 (NEW).]

SECTION HISTORY

PL 2001, c. 652, §7 (NEW).

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