

**§199-C. Review**

The committee shall conduct the following reviews according to the following schedule. [PL 2001, c. 652, §7 (NEW).]

**1. Odd-numbered years.** During each odd-numbered year the committee may review the report required under section 199-B.

[PL 2001, c. 652, §7 (NEW).]

**2. Even-numbered years.** During each even-numbered year the committee may review current issues of tax policy.

A. During each second regular session, the committee shall identify areas of tax policy for review during the period between the end of the second regular session and the first regular session of the next Legislature. [PL 2001, c. 652, §7 (NEW).]

B. The committee may review:

- (1) Issues of tax policy related to tax expenditures identified in its review under subsection 1;
- (2) Issues related to the overall structure of the State's tax laws and the relative tax burdens on various classes of taxpayers;
- (3) The impact of the State's tax structure on taxpayer behavior, including incentives and disincentives to reside or locate businesses in the State;
- (4) Issues identified by the committee that require more detailed review than is possible during a regular session of the Legislature; or
- (5) Any other tax policy issue identified by the committee as needing legislative review. [PL 2001, c. 652, §7 (NEW).]

[PL 2001, c. 652, §7 (NEW).]

**3. Specific tax expenditure review.**

[PL 2021, c. 635, Pt. H, §12 (RP).]

**4. Review of aviation tax expenditure.** The committee, by June 30, 2023, shall review the sales tax exemption under section 1760, subsection 88-A to determine whether the exemption provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and basing aircraft in the State.

[PL 2013, c. 379, §1 (AMD).]

**SECTION HISTORY**

PL 2001, c. 652, §7 (NEW). PL 2011, c. 665, §6 (AMD). PL 2013, c. 368, Pt. VVVV, §1 (AMD). PL 2013, c. 379, §1 (AMD). PL 2015, c. 328, §2 (AMD). PL 2021, c. 181, Pt. A, §3 (AMD). PL 2021, c. 635, Pt. H, §12 (AMD).

The State of Maine claims a copyright in its codified statutes. If you intend to republish this material, we require that you include the following disclaimer in your publication:

*All copyrights and other rights to statutory text are reserved by the State of Maine. The text included in this publication reflects changes made through the First Regular and First Special Session of the 131st Maine Legislature and is current through November 1, 2023. The text is subject to change without notice. It is a version that has not been officially certified by the Secretary of State. Refer to the Maine Revised Statutes Annotated and supplements for certified text.*

The Office of the Revisor of Statutes also requests that you send us one copy of any statutory publication you may produce. Our goal is not to restrict publishing activity, but to keep track of who is publishing what, to identify any needless duplication and to preserve the State's copyright rights.

PLEASE NOTE: The Revisor's Office cannot perform research for or provide legal advice or interpretation of Maine law to the public. If you need legal assistance, please contact a qualified attorney.