Tax Expenditure Review Flowchart – Prepared by OPEGA for the 131st GOC

Classification of Tax Expenditures
3 MRS §998(1)

Category A	Category B	Category C
Full review	Expedited review	No review

GOC Reviews Categories & Schedule Annually
3 MRS §998(3)

- Consultation with TAX Committee
- Adjustments and approval by October 1

Schedule for Full & Expedited Reviews
3 MRS §998(2)

Sets priorities for OPEGA's work & informs agencies and stakeholders of approximate review timing

Full Evaluation Process
3 MRS §999

GOC	approves evaluation parameters, after public comment & consultation with TAX
OPEGA	conducts evaluation based on approved parameters & prepares report on results
GOC	receives a presentation of the report from OPEGA & may take public comment votes on endorsement of the report transmits the report to TAX with record of the GOC endorsement vote & any GOC recommendations
TAX	reviews the OPEGA report and GOC recommendations reports to the Legislature on its review of the report within 90 days of receipt & may submit legislation

Expedited Review Process
3 MRS §1000

ANNUALLY

OPEGA	provides TAX with a summary of the required data by December 15
TAX	assesses the continued relevance of, or need for adjustments to, the tax expenditures in the cohort & the tax policy area reports results to the Legislature by March 1 & may submit legislation