



SEN. CRAIG V. HICKMAN, SENATE CHAIR  
REP. ANNE-MARIE MASTRACCIO, HOUSE CHAIR

MEMBERS:

SEN. JILL C. DUSON  
SEN. BRADLEE T. FARRIN  
SEN. STACEY GUERIN  
SEN. JEFF TIMBERLAKE  
SEN. MIKE TIPPING  
REP. JOHN M. EDER  
REP. ADAM LEE  
REP. MICHAEL H. LEMELIN  
REP. CHAD PERKINS  
REP. HOLLY B. STOVER

MAINE STATE LEGISLATURE  
GOVERNMENT OVERSIGHT COMMITTEE

**MEETING SUMMARY**  
**January 9, 2026**

**Call to Order**

The Chair, Senator Hickman, called the Government Oversight Committee to order at approximately 9:52 a.m.

**ATTENDANCE**

Senators: Senator Hickman, Senator Guerin, Senator Timberlake  
Attending via Zoom: Senator Duson, and Senator Tipping  
Absent: Sen. Farrin

Representatives: Representative Mastraccio, Representative Lee, Representative Lemelin and Representative Perkins  
Absent: Representative Eder, Representative Stover

Legislative Staff: Peter Schleck, Director, OPEGA  
Jennifer Henderson, OPEGA Senior Analyst  
Jennifer Greiner, OPEGA Administrative Secretary/GOC Clerk

**Introduction of Committee Members**

The members of the Committee introduced themselves.

**New Business**

To watch this meeting - the recorded Live Stream can be viewed here: [January 9, 2026 GOC Meeting](#)

## **Meeting Summary – December 17, 2025**

A copy of this Meeting Summary can be found here: [December 17, 2025, GOC Meeting Summary](#)

The Committee accepted and approved this meeting summary.

### **Further Committee Consideration of Legislation in Response to OPEGA Report on the Credit for Major Business Headquarters Expansions**

Sen. Hickman moved to the next agenda item, further consideration of legislation the Committee may wish to report out in response to OPEGA's Report on the *Credit for Major Business Headquarters Expansions*. Sen. Hickman invited OPEGA Senior Analyst, Jen Henderson for further discussion on this topic.

Ms. Henderson provided an update to the Committee, stating OPEGA had not received any additional input of ideas or language for possible legislation from members since the last meeting on December 17, 2025. Ms. Henderson stated she reached out to the Revisor of Statutes (ROS) as well as the Office of Policy and Legal Analysis (OPLA), Maine Revenue Services (MRS), and the Department of Economic and Community Development (DECD), to gather input they might suggest to the Committee to consider for draft language of legislation.

Ms. Henderson noted that the Draft Bill Language for Resolve, to *Establish a Plan for Centralizing Incentive Data Collection*, presented at the last Committee meeting is unchanged at this time. That document may be found here: [Draft Bill Language](#)

Ms. Henderson stated that Committee had considered selecting DECD and MRS, jointly, as the agencies named in the legislation to develop a plan for centralizing data related to the use of business incentives.

Ms. Henderson stated that in her communications with the above offices, she was informed that a joint assignment can be very difficult, and the Committee may want to choose one agency as the primary responsible agency, perhaps in consultation with the other agency.

Rep. Mastraccio ask Ms. Henderson if any of the discussion with the above offices included that perhaps neither MRS nor DECD be the primary but an independent commission. Rep. Mastraccio also noted that there could be a transition period going into the 133<sup>rd</sup> Legislature which could delay this. Rep. Mastraccio stated she agrees that this could be very difficult for DECD to be assigned to, and suggested that an independent commission, whose authority would be able to cross over legislative sessions, be assigned or have OPEGA lead the centralized data collection.

Ms. Henderson stated the idea of an independent commission has not come up in discussions at this time, however the idea of OPEGA leading the data collection was raised. Ms. Henderson stated it would not be appropriate for OPEGA to design an executive branch system, however the Committee could assign the OPEGA tax team a Special Project that could pinpoint all the individual details across the programs and for each one individually, note the data collection issues each program, as well as the different agencies involved for each program.

Rep. Mastraccio stated that no legislation would be needed if the Committee decided to assign the Special Project to OPEGA.

Rep. Lee asked if OPEGA has the resources to take on a Special Project, given the current workload.

Ms. Henderson stated if the Special Project is assigned to the OPEGA tax team, the next tax expenditures that are up for review would be pushed down in priority if the Committee assigned the Special Project as the top priority. Ms. Henderson noted that work on the next tax expenditure review would continue, however not at the same pace they would otherwise be done until the Special Project was completed. Ms. Henderson stated the Special Project, if assigned, would be reported out during the 133<sup>rd</sup> Legislature, likely during the first session.

Rep. Mastraccio stated that assigning OPEGA a Special Project may be the most efficient way to address concerns raised.

Sen. Hickman stated that if the Committee assigns OPEGA the Special Project, once the Special Project is finished the Committee will have more information and may still wish to put out legislation.

Sen. Tipping stated that since the last meeting he has had conversations with MRS, DAFS, and with the Tax Committee chairs about this matter. Sen. Tipping stated MRS and DAFS had raised concerns about confidentiality and logistics, adding that tax returns are considered confidential information. Sen. Tipping also stated that MRS and DAFS are already feeling overloaded and object to creating a new database and system.

Sen. Tipping asked what information around this matter OPEGA currently has access to, adding that MRS and DAFS have noted that some information is confidential to the Committee or the public.

Sen. Tipping stated the Dirigo Business Incentives program has a good reporting model, and MRS will be issuing a report on this program. Sen. Tipping stated that in order to receive this credit, a separate form needed to be filled out that is not part of a tax return, adding the report may answer questions of effectiveness. Sen. Tipping stated he would be interested in OPEGA's thoughts on if there should be broader requirements for tax credits for which similar reporting is done in a way that is not part of the tax system so the information can be public.

Ms. Henderson stated that OPEGA does currently have access to confidential tax information, however getting that confidential information is a complex process that can prolong the evaluations. Ms. Henderson noted this is one reason that OPEGA is sometimes reluctant to access this information. Ms. Henderson also stated that once OPEGA has that confidential information, it cannot normally be reported out due to its confidentiality.

Sen. Tipping asked Ms. Henderson if the Committee was unable to receive the confidential information.

Ms. Henderson stated that is correct, the Committee is not able to receive the confidential information.

Sen. Tipping stated the Committee might want to expand its mandate to be able to consider the confidential information in an executive, or other, session.

Rep. Mastraccio asked Sen. Tipping if having OPEGA do a Special Project, which incorporates his concerns regarding a reporting model that allows information to be public, would be a better approach to this matter.

Sen. Tipping stated that a Special Project that included designing a legislation and next steps toward centralizing tax incentive data could be the best approach. Sen. Tipping added that he believes confidentiality and access to information are issues that should be addressed with the Special Project.

Rep. Mastraccio stated that the inability to get information to be able to evaluate the tax incentive programs and know if the programs are doing what they were intended to do, so taxpayer money is not wasted, has been an issue for years.

Sen. Tipping agreed the access to information is the issue, and figuring out the issues of confidentiality and reporting, noting he would like the Special Project to include these matters.

Sen. Hickman asked Sen. Tipping if he objected to the idea of assigning the OPEGA tax team the Special Project before the Committee decides to report out legislation.

Sen. Tipping stated that assigning the Special Project before reporting out legislation makes sense, and also noted that he is interested if there are other statutory changes to the confidentiality reporting that should be part of the Special Project, however, he believes that some legislation could be taken up this session.

Sen. Hickman asked Sen. Tipping what legislation the Committee should consider reporting out during this session.

Sen. Tipping stated that legislation that would allow the Committee to receive confidential information about overlapping tax credits could be reported out this session. Sen. Tipping stated he is also interested in knowing the challenges for OPEGA gathering confidential information, noting perhaps new legislation could help with those challenges to make their job easier.

Sen. Guerin stated she would also like to know more about the challenges OPEGA has in gathering confidential information.

Ms. Henderson stated that confidential taxpayer information creates a delay because of all the special processes that OPEGA and MRS must go through to identify, narrow down, and transmit that information. Ms. Henderson stated a special hardened laptop must be used in this situation and can only be used in certain physical spaces for all the analysis of that information. Ms. Henderson stated it is a separate system to achieve the confidentiality standards that MRS has for confidential taxpayer information that prolongs evaluations, noting that this does not make it impossible for OPEGA to access the information, but that it just takes more time.

Sen. Hickman asked Sen. Tipping to discuss the possibility of making these types of financial incentives through a grant program instead of as a tax credit if the goal is for the public to have more knowledge of how funds are used.

Sen. Tipping stated there are a lot of concerns and discussion in the Tax Committee that go along with confidentiality when considering tax credits. Sen. Tipping stated the Dirigo Business Incentives program is a model of requiring separate reporting that does not go into the tax system but goes into a database that can be accessed easily. Sen. Tipping stated he would like to see that same reporting for all business incentives which would eliminate the confidentiality concerns. Sen. Tipping stated this would have to be done through new legislation.

Rep. Mastraccio stated that new legislation could not be made retroactive to programs that already exist, and therefore could only apply to new programs going forward, adding she believes this is a good idea. Rep. Mastraccio also stated if a bill is brought forward to the Legislature regarding the Committee receiving confidential taxpayer information, the need for that information would need to be explained to the Legislature.

Sen. Hickman stated his bill, LD 127, *An Act to Strengthen Legislative Oversight of Government Agencies and Programs by Reaffirming the Legislature's Access to Confidential Records*, is in the Judiciary Committee carried over from last session. Sen. Hickman stated much of the opposition to LD 127 is from people who do not want legislators to have access to confidential taxpayer information, even if the tax incentives are paid for by the taxpayers. Sen. Hickman encouraged members to explain to the Judiciary Committee why it is important to be able to receive confidential information in executive session.

Sen. Tipping stated he believes the public is confused sometimes, especially in the context of single business tax credits, by using complicated names to the credit instead of just naming the business it was designed for.

Sen. Hickman asked the Committee what it would like to do in this matter.

### **Motion and Committee Vote**

Rep. Mastraccio made a motion to direct the OPEGA tax team to prepare a draft scope for a Special Project to identify opportunities to increase transparency for business incentive data.

The motion was seconded by Rep. Lee.

After further Committee discussion the vote was taken.

The motion was unanimously approved by all members who voted. (Eight members were present for the vote, two members later voted by absentee vote as allowed by the Committee Rules, and two members were absent.)

### **Approval of Parameters for Next Three Tax Expenditures Scheduled for Review**

Sen. Hickman turned to the next item on the agenda, the proposed parameters to guide the Evaluations of the next three Tax Expenditures set for review by OPEGA that were proposed to the Committee at the last

meeting. Sen. Hickman noted that Public Comment was received at the last meeting, and that OPEGA staff joined the Tax Committee on Wednesday to present the proposed parameters.

Sen. Hickman invited OPEGA Senior Analyst Jen Henderson to discuss any suggestions from comment received from the Tax Committee.

Ms. Henderson stated once parameters are approved, those parameters guide the work on the next three tax expenditure evaluations which are as follows:

- The Deductions for Interest and Dividends on State and Local Securities;
- The Maine Earned Income Tax Credit; and
- The Credit for Affordable Housing.

Ms. Henderson provided the Committee with a memo from the Tax Committee with their input on the proposed parameters. That memo may be found here: [Memo from Tax Committee to GOC](#).

Ms. Henderson stated the Tax Committee expressed general approval of the proposed parameters and noted some particular areas of interest of the Tax Committee noted in the memo. Ms. Henderson stated it is OPEGA's opinion that these areas of interest noted by the Tax Committee can be addressed within the parameters as proposed with no amendments needed.

### **Motion and Committee Vote**

Rep. Mastraccio made a motion to approve the Proposed Parameters for the next three Tax Expenditures scheduled for review.

With no further Committee discussion, the vote was taken.

The motion was unanimously approved by all members who voted. (Eight members were present for the vote, two members later voted by absentee vote as allowed by the Committee Rules, and two members were absent.)

Ms. Henderson let the Committee know that the Tax Committee has indicated it may request that OPEGA conduct a 30-Day Project this session as there is a bill before them with regard to the Affordable Housing Credit. Ms. Henderson stated OPEGA will let the Committee know if or when a request is made.

### **OPEGA Director Presents 2025 OPEGA Annual Report**

Sen. Hickman next invited OPEGA Director Peter Schleck to present to the Committee the OPEGA Annual Report for 2025, which by statute is due to the Committee on the 15<sup>th</sup> of January each year. Sen. Hickman noted that Director Schleck's remarks may extend across the next two agenda items concurrently as well.

Director Schleck stated that he will merge the next three agenda items and provide a review of what work OPEGA completed in 2025 as well as review pending and future projects.

Director Schleck stated that the Committee always can provide reprioritization to OPEGA's work plan. Director Schleck provided the Committee with the OPEGA Annual Report, which may be found here: [OPEGA Annual Report 2025](#)

Director Schleck also provided presentation slides which may be found here: [Government Oversight 2025-2026 Presentation Slides](#)

## **OPEGA Director Reviews Pending Projects (Current Work Plan)**

Director Schleck then provided the Committee with the updated 2025-2026 Work Plan for OPEGA which may be found here: [Updated OPEGA Work Plan](#)

Director Schleck stated that the Bureau of Motor Vehicles is preparing to provide the Committee with answers to questions raised during the December 17, 2025, meeting, and will possibly come as early as the first GOC meeting in February.

Director Schleck stated that OPEGA anticipates providing the Committee with the Report on *The Timeliness of DHHS Payments for Foster Children in Childcare* at the second GOC meeting in February, or at the latest the first meeting in March. Director Schleck noted this provides time during the current session to have the public hearing on the report followed by a work session.

Director Schleck stated the pending item in the OPEGA Work Plan, DHHS OCFS Handling of a Kinship Placement in Chelsea, is a matter that OPEGA is unfortunately unable to start at this time due to the matter being a current criminal investigation. Director Schleck stated he has met with the Chief of the Criminal Division, and the Chief of the Child Protection Division (of the Attorney General's office), and will also exercise independent prerogatives to find out what is going on with this criminal case when appropriate. Director Schleck stated some of the complications of this matter is that a juvenile defendant is involved in the case and whether the juvenile in a bind over hearing is determined to be tried as an adult, which is unknown at this time. Director Schleck stated that no homicide is ever typical or routine, however the process can take a year to get to a trial.

Sen. Timberlake stated, regarding the Chelsea matter, that he understands the matter is currently a criminal case, however, for the OPEGA report, in his opinion, it is not a matter of whether the juvenile is guilty of the crime, rather it is about learning if OCFS failed in their actions before the crime occurred. Sen. Timberlake stated he does not understand why OPEGA must wait for the case to go to court before the review can begin which could be two years from now. Sen. Timberlake stated he wants to find out answers sooner.

Director Schleck stated he understands Sen. Timberlake's urgency, however noted that in a criminal proceeding, there are sensitivities about witnesses and interviews of individuals who may be called on to testify during the trial, and OPEGA does not want to do anything that could jeopardize the ability to make sure justice is done. Director Schleck stated it is his understanding that the Attorney General's Office has a strong view that OPEGA should not be involved in this matter until the case is tried.

Sen. Timberlake stated he respects Director Schleck's comments, however he believes the Department also wants to stall a GOC investigation into matters as long as possible. Sen. Timberlake stated he still does not understand why OPEGA needs to delay as looking into the Department's role in this situation does not have anything to do with the prosecution of the individual.

Director Schleck stated he understands Sen. Timberlake's point of view, adding that another piece to this matter is that there is a special provision in Title 22 (unavailable here because the victims are not a child in state protective custody) which allows, once the prosecution is done and the Attorney General and the Commissioner of DHHS make a determination that it won't interfere, much more information about what has happened can then be made public, noting that DHHS puts this determination in the form of a public memo. Director Schleck stated that it is also not clear what OPEGA would be able to report publicly to this Committee because of the current confidentiality restraints under the GOC v. DHHS Law Court ruling.

Sen. Hickman stated it is unfortunate that the Committee members' hands are tired, and that they cannot, even in a closed session, get information from the Director about certain matters that are being evaluated because the information is considered confidential.

Rep. Lee stated he shares the frustration. Rep. Lee stated this case is a unique one in that the very same people the Committee would want to talk to, to determine whether the Department has some responsibility, are the same people that are likely witnesses in the criminal case. Rep. Lee stated there is legitimacy to the need for OPEGA to wait until after the criminal prosecution has taken place to begin work on this matter.

Sen. Hickman stated that these are the uncomfortable realities of the work of the Committee.

Sen. Timberlake stated he understands what Rep. Lee stated, but he believes Sen. Hickman's bill, LD 127, should have been passed and be the law by now. Sen. Timberlake stated his frustration comes from the Committee not being able to do its job, adding his frustration is not at the Director but in government and the State of Maine. Sen. Timberlake stated that he believes delay in finding answers to the questions in this matter negatively impacts other children who are in terrible situations, mentioning the latest report of a 1-year old's death. Sen. Timberlake stated this is unacceptable.

Sen. Guerin stated she joins Sen. Timberlake in sorrow that the Committee is unable to act to correct problems that could perhaps save the life of a child going forward. Sen. Guerin stated that she does not want to jeopardize the case in this situation but would like the process to be sped up by the Department notifying OPEGA immediately after the case is resolved so that there is no further delay than necessary.

Director Schleck stated in the previous four child death cases OPEGA reviewed, OPEGA did ask DHHS to expedite the public memos. Director Schleck noted that the memos are not released until the prosecution is done, but added again that this provision is not available in this matter because the victim is not the child. Director Schleck also stated he will seek to get access to the records as soon as he can. Director Schleck stated it is possible that something could change in the prosecution of the case, including the individual could plea, or be tried as an adult instead of a juvenile, adding that he will continue to watch for any change in the status of the case.

Sen. Hickman stated the members of the Judiciary Committee, where LD 127 is currently pending, need to hear from members of this Committee who believe this Committee cannot do its work because of current law, and ask the Judiciary Committee to report out the bill whatever the vote is.

## **Committee Opportunity to Reprioritize Pending (Non-Tax) Projects in Light of New Matters (Memo from OPEGA Director)**

Director Schleck provided a memo to the Committee regarding an opportunity to reprioritize pending (non-tax) OPEGA projects in light of new matters. That memo may be found here: [Memo from OPEGA Director to GOC](#)

Director Schleck asked the Committee to allow OPEGA to prioritize the review of the Seed Potato Certification Program over the review of the Juniper Ridge Landfill due to current staffing logistics as well as waiting for a Court decision in a pending administrative appeal of the State's decision to seek expansion of Juniper Ridge Landfill. Director Schleck stated that OPEGA would be able to also begin work on the Juniper Ridge Landfill review once the review on the Timeliness of DHHS Payments for Foster Children in Daycare is completed (currently in the report preparation stage).

With no objection from the Committee, Sen. Hickman stated Director Schleck may shuffle OPEGA's priorities to make sure the work is done as efficiently as possible.

## **OPEGA Director's Report**

Director Schleck provided the Committee with updated Bill Tracking, adding that OPEGA will continue to monitor legislation related to the Committee and its past and present work and provide the Committee with updates.

Rep. Mastraccio asked about the status of LD 127 and LD 273, *An Act Related to the Issuance of Subpoena Power to Entities Created by Executive Order*, which is Rep. Lee's bill.

Rep. Lee stated LD 273 had a fiscal note attached therefore it is on the Appropriations table, adding it passed both houses unanimously. Rep. Lee stated the fiscal note was based on the potential for the Legislature to have to come back into session while it was out of session.

Rep. Lee stated the status of LD 127 is it is still in the Judiciary Committee, adding it has had three or four work sessions but has not yet been voted out of committee.

Director Schleck stated the next meeting is tentatively scheduled for January 23, 2026. Director Schleck also provided the Committee a list of tentative meeting dates for 2026.

## **Adjourn**

Sen. Hickman adjourned the Government Oversight Committee, without objection, at approximately 11:05 am.