

## **Proposed Scope for OPEGA Special Project: Improving Transparency for Business Incentives**

**Overall goal** – This project, performed by the OPEGA tax team with input sought from potentially affected agencies, would provide detailed information about the current availability of business incentive data and options for legislators to consider for increasing transparency for these incentives.

### **Deliverables –**

1. For each individual business incentive, identify:
  - a. Existing publicly available data, and the strengths and weaknesses of that data;
  - b. Where applicable, barriers preventing basic usage data from being readily publicly available; and
  - c. Opportunities to increase transparency for the incentive, including potentially by making data from past years more readily accessible or by implementing new data collection or access for future years.
2. Identify options for centralizing business incentive data under a single administrator and present the pros and cons of each option, taking into account matters such as cost to implement, ease of administration, impact on business incentive users, and effect on transparency.

**Incentives included** – The special project would focus initially on business incentives that are categorized for full evaluation, and additional incentives could be included if time and resources allow.

**Timing** – This project could be completed within calendar year 2026 if the 132<sup>nd</sup> GOC would like to receive the report. Alternately, the project could extend into early 2027 to allow for the upcoming first Dirigo Business Incentive report to be produced and factored into this project.