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STATE OF MAINE
ONE HUNDRED AND THIRTY-SECOND LEGISLATURE
COMMITTEE ON TAXATION

MEMORANDUM

TO: Craig V. Hickman, Senate Chair
Rep. Anne-Marie Mastraccio, House Chair
Members, Government Oversight Committee

FROM: Nicole Grohoski, Senate Chair *NG*
Dan Sayre, House Chair *DS*
Members, Joint Standing Committee on Taxation

DATE: January 23, 2026

RE: **Request for 30-day project conducted by OPEGA on behalf of the Tax Committee**

The Joint Standing Committee on Taxation (Tax Committee) writes pursuant to 3 MRSA §998, sub-§6 to request that the Government Oversight Committee approve the Office of Program Evaluation and Government Accountability (OPEGA) to conduct a limited analysis project on the affordable housing credit pursuant to 36 MRSA §5219-WW.

The Tax Committee currently has in its possession LD 2116, "*An Act to Make Permanent the Affordable Housing Income Tax Credit*," sponsored by Rep. Rana. In considering this legislation, the Tax Committee feels it would be beneficial to get additional information prior to taking a vote.

The Tax Committee writes to request that the limited analysis project include, to the extent practicable:

1. Descriptive information on similar programs in other states and comparison to Maine's credit, including whether or not the credits have sunsets or have been extended;
2. Readily available information on affordable housing trends in Maine and nationally over the last 10 years; and
3. A summary of existing research about the effects of tools like this tax credit on the availability of housing.

The Tax Committee appreciates the opportunity to request this limited analysis project. If you have any further questions, please feel free to contact us or our committee analysts.