

SENATE

NICOLE GROHOSKI, DISTRICT 7, CHAIR
MIKE TIPPING, DISTRICT 8
BRUCE BICKFORD, DISTRICT 20

JESSICA GRISWOLD, LEGISLATIVE ANALYST
STEVE LANGLIN, LEGISLATIVE ANALYST
ELENA RAY, COMMITTEE CLERK

HOUSE

DANIEL SAYRE, KENNEBUNK, CHAIR
ANN HIGGINS MATLACK, ST. GEORGE
W. EDWARD CROCKETT, PORTLAND
GARY FRIEDMANN, BAR HARBOR
LORI GRAMLICH, OLD ORCHARD BEACH
SHELLEY RUDNICKI, FAIRFIELD
TRACY L. QUINT, HODDON
RUSSELL P. WHITE, ELLSWORTH
THOMAS A. LAVIGNE, BERWICK
GREGORY LEWIS SWALLOW, HOUULTON



**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
Dan Sayre, House Chair
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.