

Proposed Expedited Tax Expenditure Review Schedule as of 2018

ID #	Rationale	Expenditure Program Name	2018	2019	2020	2021	2022	2023	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Red Text = changes
158	Specific Policy Goal/Mandate	Job Increment Financing Fund - Brunswick Naval Air Station	X						\$810,619 for Brunswick & Loring combined	\$810,619 for Brunswick & Loring combined	
159	Specific Policy Goal/Mandate	Job Increment Financing Fund - Loring	X						\$810,619 for Brunswick & Loring combined	\$810,619 for Brunswick & Loring combined	
43	Charitable - Other	Construction Contracts with Exempt Organizations	X						\$1,250,000 - \$3,999,998	\$1,000,000 - \$2,999,999	
44	Charitable - Other	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	X						\$103,753	\$86,184	
45	Charitable - Government	State and Local Government Exemption from the Gasoline Tax	X						\$2,264,766	\$2,235,102	
46	Charitable - Government	State & Local Government Exemption from the Special Fuel Tax	X						\$2,266,139	\$2,815,618	
47	Charitable - Elderly	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	X						\$0 - \$49,999	\$0 - \$49,999	
48	Charitable - Veterans	Certain Sales by an Auxiliary Organization of American Legion	X						\$50,000 - \$249,999	\$50,000 - \$249,999	
42	Charitable - Veterans	Certain Veterans' Service Organizations	X						\$95,954		Enacted in 2016
49	Charitable - Government	Sales to the State & Political Subdivisions	X						\$194,912,797 - \$196,912,796	\$171,178,538	
51	Charitable - Elderly	Providing Meals for the Elderly	X						\$250,000 - \$999,999	\$366,899	
53	Charitable - Elderly	Meals Served by a Retirement Facility to its Residents	X						\$250,000 - \$999,999	\$623,893	
68	Charitable - Other	Returned Merchandise Donated to Charity	X						\$50,000 - \$249,999	\$50,000 - \$249,999	
69	Charitable - Other	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	X						\$50,000 - \$249,999	\$50,000 - \$249,999	
70	Charitable - Other	Free Publications	X						\$2,034,787	\$1,747,204	
50	Charitable - Education	Meals Served by Public or Private Schools		X					\$15,621,200	\$9,071,170	
52	Charitable - Youth	Meals Served by Youth Camps Licensed by DHHS		X					\$250,000 - \$999,999	\$250,000 - \$999,000	
54	Charitable - Other	Sales to Hospitals, Research Centers, Churches and Schools		X					\$6,000,000 or more	\$6,000,000 or more	
55	Charitable - Youth	Sales to Certain Nonprofit Residential Child Caring Institutions		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
56	Charitable - Education	Rental of Living Quarters at Schools		X					\$7,663,600	\$6,650,000	
57	Charitable - Health & Safety	Sales to Ambulance Services & Fire Departments		X					\$50,000 - \$298,999	\$250,000 - \$999,999	
58	Charitable - Health & Safety	Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities		X					\$250,000 - \$1,049,998	\$50,000 - \$249,999	
59	Charitable - Education	Sales to Historical Societies & Museums		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
60	Charitable - Education	Sales to Day Care Centers & Nursery Schools		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
61	Charitable - Health & Safety	Sales to Emergency Shelters & Feeding Organizations		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
62	Charitable - Youth	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.		X					\$300,000 - \$1,249,998	\$250,000 - \$999,999	
63	Charitable - Education	Sales to any Nonprofit Free Libraries		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
64	Charitable - Youth	Sales to Nonprofit Youth Athletic & Scouting Organizations		X					\$300,000 - \$1,249,998	\$250,000 - \$999,999	
65	Charitable - Education	Sales by Schools & School-Sponsored Organizations		X					\$250,000 - \$999,999	\$250,000 - \$999,999	
66	Charitable - Low Income	Sales to Nonprofit Home Construction Organizations		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
67	Charitable - Low Income	Sales to Nonprofit Housing Development Organizations		X					\$50,000 - \$298,999	\$50,000 - \$249,999	
129	Interstate or Foreign Commerce	Gasoline Exported from the State			X					\$73,330,523	No longer in Tax Exp Report. Reason unknown
130	Interstate or Foreign Commerce	Special Fuel Exported from the State			X					\$17,991,845	No longer in Tax Exp Report. Reason unknown
131	Interstate or Foreign Commerce	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights			X				\$69,085	\$146,849	
132	Interstate or Foreign Commerce	Ships' Stores			X				\$250,000 - \$999,999	\$250,000 - \$999,999	
133	Interstate or Foreign Commerce	Certain Jet Fuel			X				\$6,900,213	\$5,608,406	
134	Interstate or Foreign Commerce	Certain Vehicles Purchased or Leased by Nonresidents			X				\$250,000 - \$999,999	\$250,000 - \$999,999	

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									Revenue	Loss Estimate*	
135	Interstate or Foreign Commerce	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses			X				\$1,102,072	\$933,500	
136	Interstate or Foreign Commerce	Watercraft Purchased by Nonresidents			X				\$250,000 - \$999,999	\$250,000 - \$999,999	
137	Interstate or Foreign Commerce	Property Used in Interstate Commerce			X				\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	
138	Interstate or Foreign Commerce	Sales of Property Delivered Outside this State			X				\$6,000,000 or more	\$6,000,000 or more	
139	Interstate or Foreign Commerce	Sales of Certain Printed Materials			X				\$250,000 - \$999,999	\$250,000 - \$999,999	
140	Interstate or Foreign Commerce	Sales of Certain Aircraft			X				\$499,879	\$415,236	
141	Interstate or Foreign Commerce	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts			X				\$781,062	\$648,806	
94	Conformity with IRC	Itemized Deductions				X			\$12,900,000	\$68,941,000	
95	Conformity with IRC	Sum of All Other Conformity Provisions				X			\$768,510,000 - \$868,510,000	\$804 million - \$905 million	
145	Inputs to Tangible Products	Fuel Used in Certain Agricultural Production				X			\$291,631	\$242,250	
146	Inputs to Tangible Products	Products Used in Agricultural and Aquacultural Production & Bait				X			\$7,908,600	\$3,372,500	
147	Inputs to Tangible Products	Fuel and Electricity Used in Manufacturing				X			\$22,586,871	\$28,392,883	
148	Inputs to Tangible Products	Machinery & Equipment				X			\$50,283,800	\$51,604,000	
149	Inputs to Tangible Products	Seedlings for Commercial Forestry Use				X			\$50,000 - \$249,999	\$50,000 - \$249,999	
150	Inputs to Tangible Products	Property Used in Manufacturing Production				X			\$199,704,400	\$178,115,500	
151	Inputs to Tangible Products	Certain Sales of Electrical Energy				X			\$250,000 - \$999,999	\$250,000 - \$999,999	
152	Inputs to Tangible Products	Refund of Sales Tax on Certain Depreciable Machinery and Equipment				X			\$17,982,961	\$2,888,000	
164	Non-Taxable Services	Non-Taxable Services				X			\$2,115,083,922	\$2,343,706,905	
165	Non-Taxable Services	Repair, Maintenance and Other Labor Service Fees				X				\$45,657,000	No longer in Tax Exp Report. Reason unknown
116	Necessity of Life	Grocery Staples				X			\$178,742,200	\$171,152,000	
117	Necessity of Life	Prescription Drugs				X			\$99,156,400	\$69,369,000	
118	Necessity of Life	Prosthetic Devices				X			\$8,526,000	\$7,286,500	
119	Necessity of Life	Meals Served to Patients in Hospitals & Nursing Homes				X			\$11,045,286	\$8,987,000	
120	Necessity of Life	Fuels for Cooking & Heating Homes				X			\$53,880,000	\$73,207,000	
121	Necessity of Life	Certain Residential Electricity				X			\$21,217,000	\$25,784,045	
122	Necessity of Life	Gas Used for Cooking & Heating in Residences				X			\$11,632,600	\$15,318,750	
123	Necessity of Life	Rental Charges for Living Quarters in Nursing Homes and Hospitals				X			\$250,000 - \$999,999	\$250,000 - \$999,999	
124	Necessity of Life	Rental Charges on Continuous Residence More Than 28 Days				X			\$217,599,200	\$830,473	
125	Necessity of Life	Funeral Services				X			\$6,958,000	\$4,997,000	
126	Necessity of Life	Diabetic Supplies				X			\$1,373,936	\$1,210,797	
127	Necessity of Life	Water Used in Private Residences				X			\$15,925,000	\$21,755,000	
128	Necessity of Life	Positive Airway Pressure Equipment & Sales				X			\$250,000 - \$999,999	\$284,802	
96	Tax Fairness	Credit for Income Tax Paid to Other Jurisdiction					X			\$48,393,000	see classification
97	Tax Fairness	Deduction for Active Duty Military Pay Earned Outside Maine					X		\$900,000	\$1,985,000	
98	Tax Fairness	Deduction for Dividends Received from Nonunitary Affiliates					X			\$10,200,000	see classification
99	Tax Fairness	Exemptions of the Real Estate Transfer Tax					X		\$250,000 - \$999,000	\$250,000 - \$999,000	
100	Tax Fairness	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies					X		\$960,000	\$325,000	
101	Tax Fairness	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies					X		\$4,500,000	\$4,500,000	
102	Tax Fairness	Certain Returnable Containers					X		\$1,907,824	\$1,458,310	
103	Tax Fairness	Packaging Materials					X		\$32,996,600	\$12,720,500	
104	Tax Fairness	Certain Loaner Vehicles					X		\$297,188	\$251,730	
105	Tax Fairness	Mobile & Modular Homes					X		\$33,200,193	\$26,833,025	
106	Tax Fairness	Certain Property Purchased Out of State					X		\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	
107	Tax Fairness	Meals & Lodging Provided to Employees					X		\$50,000 - \$249,999	\$151,050	
108	Tax Fairness	Trade-In Credits					X		\$37,109,616	\$27,299,115	

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									Revenue Loss Estimate*	Revenue Loss Estimate*	
109	Tax Fairness	Motor Vehicle Fuel						X	\$92,946,579	\$128,817,694	

* FY19 revenue loss estimates from Maine State Tax Expenditures Report 2018-2019.