



SEN. ROGER J. KATZ, SENATE CHAIR
REP. ANNE-MARIE MASTRACCIO, HOUSE CHAIR

MEMBERS:

SEN. NATHAN L. LIBBY
SEN. PAUL T. DAVIS, SR.
SEN. BILL DIAMOND
SEN. GEOFFREY M. GRATWICK
SEN. THOMAS B. SAVIELLO
REP. JEFFREY K. PIERCE
REP. JENNIFER L. DECHANT
REP. MATTHEW A. HARRINGTON
REP. DEANE RYKERSON
REP. PAULA G. SUTTON

MAINE STATE LEGISLATURE
GOVERNMENT OVERSIGHT COMMITTEE

MEETING SUMMARY
March 9, 2018
Approved March 23, 2018

CALL TO ORDER

The Chair, Sen. Katz, called the Government Oversight Committee to order at 9:08 a.m. in the Burton Cross Building.

- Senators: Sen. Katz, Sen. Diamond, Sen. Gratwick and Sen. Saviello
Joining the meeting in progress: Sen. Libby and Sen. Davis
- Representatives: Rep. Mastraccio, Rep. DeChant, and Rep. Rykerson
Joining the meeting in progress: Rep. Harrington, Rep. Pierce and
Rep. Sutton
- Legislative Officers and Staff: Beth Ashcroft, Director of OPEGA
Matthew Kruk, Principal Analyst, OPEGA
Jennifer Henderson, Senior Analyst, OPEGA
Amy Gagne, Analyst, OPEGA
Etta Connors, Adm. Secretary, OPEGA
- Legislators: Rep. Patricia Hymanson, House Chair, Health and Human Services
Committee
- Others Providing Information to the Committee: Justice Daniel E. Wathen, Court Master, Riverview Psychiatric Center

INTRODUCTION OF GOVERNMENT OVERSIGHT COMMITTEE MEMBERS

The members of the Government Oversight Committee introduced themselves.

Sen. Katz asked if there was objection to taking agenda items out of order. Hearing none, he moved to **New Business, Request for Review of Department of Health and Human Services' Child Protection Process.**

NEW BUSINESS

• Request for Review of Department of Health and Human Services' Child Protection Process

Sen. Katz explained that requests for OPEGA reviews come before the Committee under statute. Requests must be made or sponsored by legislators. Rep. Patricia Hymanson, House Chair, of the Health and Human Services (HHS) Committee has requested a review of Department of Health and Human Services (DHHS) Child Protection Process. Rep. Hymanson is at today's meeting to present her review request.

Rep. Hymanson presented her request for review of DHHS' child protection process. On February 25, 2018 ten year old Marissa Kennedy was killed in her home and on December 8, 2017 four year old Kendall Chick died in her home. Both children were seriously abused over time and then killed by adults in the homes where they lived. People she has talked with are sick about the child abuse and murders and are asking her what can be done so this does not happen again. Rep. Hymanson said those are the questions she is asking the GOC to authorize OPEGA to investigate. Child Protective Services is a division of the Office of Child and Family Services which is part of DHHS.

Rep. Hymanson said as the House Chair of the Committee of oversight of DHHS she felt it was important for the Committee to have information about what occurred in these cases. DHHS is currently under review by the HHS Committee in accordance with the Government Evaluation Process. The HHS Committee is in the middle of that evaluation, but she said frankly the Department will not come before the Committee to answer their questions. The HHS Committee gave DHHS questions to answer and the Department is responding in written form, but that is not very satisfactory.

Rep. Hymanson noted the Governor is already having an internal evaluation done of the two child deaths. The Maine Child Welfare Ombudsman Program was started about fifteen years ago following the death of Logan Marr who was duct taped and died. She said there is a wonderful lawyer in charge of the Ombudsman Program, but the Ombudsman's review would also be an internal investigation of the Department and the report stays entirely internal. The release of those records is protected by law. The Ombudsman said she receives about 500 calls a year from people who are concerned and she chooses about 150 to 200 cases to review. She pulls the records and reviews them stem to stern and then she makes recommendations to DHHS. Generally the recommendations are well received and the Ombudsman told Rep. Hymanson about several changes that have occurred. Rep. Hymanson said that process will also be happening, but it is an internal review.

The Maine Child Death and Serious Injury Review Panel would also be reviewing these cases, but Rep. Hymanson said the Panel does not meet often and only reviews the cause of death of these children typically after criminal proceedings are concluded.

Rep. Hymanson said an OPEGA report is public and transparent and they can review the process in the Child Protective Services (CPS) for what can be fixed so that we are able to catch children so at risk before they are murdered. She is asking the GOC for an OPEGA review of the process from reporting to disposition of a case. She has given questions to the GOC Chairs and Director Ashcroft and would ask the Committee to use those questions to formulate OPEGA's scope. Rep. Hymanson's questions include looking at what happens to the information provided regarding child abuse. Does the information go someplace, does it get dropped, is it incompletely handled, and where are the gaps, what happened that led to these tragedies. It is complicated but Rep. Hymanson asked the GOC to find answers and help make DHHS and the process better. She said DHHS has a lot of good staff and considers the Child Protective workers to be first responders who are going into places that are always bad. She understands there is an 80% turnover rate in Child Protective workers so she is asking for help so those workers can do their jobs better by creating an understanding of the system.

Sen. Diamond wanted to know what obstructions Rep. Hymanson sees as a Committee and where has HHS Committee been stymied when trying to get information from DHHS. Rep. Hymanson said when making a request to DHHS a letter is written to the Governor asking personnel to come before the Committee to answer

their questions. The Committee gets a letter back from the Governor that says no, give us written questions and we will answer the written questions. The HHS Committee asks their Analyst to write down the questions and then those questions are sent to the Department to get written answers. She said written answers are inferior to a face-to-face discussion because there is no chance for follow-up and that is frustrating.

Sen. Diamond asked if Rep. Hymanson came before the GOC with the request because she knows that the GOC has subpoena power and does not have to settle for written questions. Rep. Hymanson said that was correct and the GOC also has investigative authority which the HHS Committee does not have.

Sen. Saviello asked if HHS Committee is just beginning the GEA review of DHHS or has the Committee already completed it. Rep. Hymanson said the review is in progress and she believes their report, as a Committee, is due in the middle of March. The Department is currently putting together written responses to a lot of HHS Committee questions.

Sen. Katz said he believes everyone is outraged that even with all the warning signs given that Marissa Kennedy ended up dead. The system failed her and we all failed her. What happened, who reported what, what kind of communication was there between law enforcement, schools, and CPS and how did the ball get dropped. In talking with Chair Mastraccio and with Director Ashcroft, the GOC Chairs are suggesting that the Committee take this request for review in two steps. First, the GOC task OPEGA with a rapid response review to answer the question of what happened in both the Kendall Chick and Marissa Kennedy cases and that OPEGA staff undertake that work immediately. The GOC will ask for a report as to what happened on this facet of the review in early May. Following the release of that report, the Committee will hold a public comment period at its' next meeting.

Secondly, the GOC would propose a second phase for review based on what they learn from the first phase of the review. Sen. Katz said that review would be a longer effort and include whether the right systems are in place, where are the gaps, do we have enough staff, are they appropriately deployed and trained and do we have the proper channels of communication in place. He said the GOC Chairs and Director Ashcroft thought it appropriate to phase the work for the review in that way. OPEGA staff would be seeking to do interviews and procuring documents from both inside and outside State government and he hopes they will have the full cooperation of everyone they contact because if there is one thing this situation requires is full and complete transparency on the part of everyone involved. He said the GOC does have the authority, which they have exercised in past, to issue subpoenas, but hopefully that will not be necessary. The public is asking that we get to the bottom of this and we will.

Sen. Katz said that, through OPEGA staff, the GOC has had consultations with the Attorney General because they want to be conscientious and sensitive to the fact there are criminal prosecutions going on and do not want to overstep the line or be in any way impacting the ability of the Attorney General to bring that prosecution or any rights of the defendants. As noted in Attorney General Mills' letter to the GOC, she is confident that the GOC can do that and is supportive of the process the Committee is engaged in. (A copy of Attorney General Mills' letter is attached to the Meeting Summary.)

Sen. Katz said the Chairs have talked with representatives from the Child Death and Serious Injury Review Panel and it is also clear they cannot begin their work until the criminal prosecutions are over so it could be a year before they are even able to start. He said the GOC wants to be sensitive to confidentiality, but the confidentiality laws that are in place in DHHS are mostly there to protect the victim, the child, and the family. The two people involved are now criminally charged.

Motion: That the Government Oversight Committee tasks OPEGA with a rapid response review of the child protection process in both the Marissa Kennedy and Kendall Chick cases and report back to the Committee by early May, 2018 answering the question of what happened, then to hold a public comment period following the report back with further GOC discussion of the more extensive review that Rep. Hymanson has requested. (Motion by Sen. Katz, second by Rep. Mastraccio)

Discussion: Sen. Saviello asked for the timetable for the second phase of the review. Sen. Katz said OPEGA's report back to the GOC will be in early May and the GOC would also hold a public comment period in early May. A third GOC meeting will be scheduled in May to determine the second phase of the review. He said the timetable for completing the second phase depends on how broad a review the GOC assigns OPEGA. Director Ashcroft agreed with Sen. Katz saying it would depend on the scope of the review.

Director Ashcroft referred Committee members to the Review Requests for GOC Consideration document in their notebooks. The column of "Possible Areas of Focus" indicates what pieces of the process might be examined in the larger review. The Committee will discuss and decide what portions of the process they want to review, or could decide to look at the entire system as Rep. Hymanson requested reviewing the mandatory reporting all the way through final outcomes for the children as the scope. That would be a much larger and longer review. Sen. Saviello hoped that it would be this GOC who has the opportunity to deal with it. Sen. Katz said a goal is that OPEGA's report would come back to this Committee because it will be a new GOC next year. (A copy of the Review Requests for GOC Consideration is attached to the Meeting Summary.)

Sen. Libby asked Director Ashcroft to describe what OPEGA will be looking for in the rapid response review. Director Ashcroft said the rapid response review would be generally to look at what role did DHHS' Office of Child and Family Services and any other government agencies have in the handling, or response, to potential child abuse and neglect reports received regarding Marissa Kennedy and Kendall Chick. Within that, OPEGA would be looking at the pieces of the process also described in the Potential Areas of Focus column. What was the reporting and initial response to it, what was done, if anything, for safety assessments by DHHS and what were the determinations? What transpired in terms of any provisions of services to the family or any initiating of protective custody proceedings? What overall CPS' system components showed up as potential breakdowns or root causes of breakdowns? A broad assessment of how the functioning is in general would require looking at something more than just the two cases.

Sen. Libby asked if the Director envisioned OPEGA's work in interviewing and acquiring documents to be limited to State government agencies or will they be able to reach out to the public schools, area law enforcement and other parties involved. Director Ashcroft said they are all under OPEGA's jurisdiction.

Rep. Sutton asked for confirmation whether the Department of Education (DOE) and Department of Public Safety are going to be included in OPEGA's review. Director Ashcroft said that was correct.

Rep. Pierce said these cases are tragedies and cannot happen again and asked what triggers DOE to contact DHHS, or the police, and how many visits from law enforcement regarding abuse does it take before something is done. He thought those were broader questions that the GOC should be looking at. The Departments involved need to be reviewed in OPEGA's rapid response. Director Ashcroft said it is OPEGA's plan to look at the cases from the beginning of what situations should have resulted in a mandatory report, were there mandatory reports made, and what happened because of them.

Sen. Diamond said as a member of the Criminal Justice and Public Safety (CJPS) Committee, has seen evidence of increased and escalating domestic violence, anger, striking of children and sexual assaults. Frustration that lies with the CJPS Committee is that they cannot seem to stop the escalation and what scares him is that kids are being tortured this minute and the only reason we don't know it is because they are not dead yet. He thinks this review not only needs to start, but it needs to start immediately. We have a bureaucracy that is trying to function under the 1970 process and we have 2018 anger and domestic violence with kids being tortured. The escalation of abuse has to stop and the only way we can stop it is to find out what is happening and then take aggressive and bold steps to stop the abuse.

Rep. Rykerson said he was interested, not only coordination between law enforcement and other government entities, but also the communication that happens between them, both mandatory and voluntary, and what the communication is. He thinks it would be important to understand how and if people talk to each other.

Sen. Gratwick thinks the communication between the Departments and the Legislature has to be on the docket also because it is slowing the Legislature's work down significantly.

Rep. Mastraccio wanted to let everyone know why the GOC was taking the two phase approach. She said they just want to concentrate on the facts and then use those facts to form the future and broader investigation that will probably have to take place. The Committee understands something has to be done quickly and this is the best way to review the process because there are kids currently suffering. She is not convinced that the State's current process is protecting kids.

Note: The above Motion passed 12-0. (Rep. DeChant and Sen. Davis voted on the motion when they returned to the Committee meeting and within the allowed time frame in accordance with the GOC's Rules.)

Sen. Katz said the GOC will meet Wednesday, May 2, 2018 noting that the Legislature will hopefully be out of Session by that date and traditionally the GOC's meetings during the interim are not on Friday. The Committee holds a public comment period on OPEGA's reports so the meeting to hold the public comment period on this review will be the following Tuesday, May 8th.

Sen. Katz asked if any Committee members had questions for Attorney General Mills, who was at the meeting. Seeing none Sen. Katz thanked her, on behalf of the Committee, for her letter. He also thanked Rep. Hymanson for bringing her request for the review forward.

SUMMARY OF THE JANUARY 26, 2018 GOC MEETING

The Summary of January 26, 2018 was accepted as written.

NEW BUSINESS

• Presentation of OPEGA 2017 Annual Report

Director Ashcroft presented OPEGA's 2017 Annual Report. (The Report can be found at <http://legislature.maine.gov/opega/opega-reports/9149>)

Rep. Sutton noted that Director Ashcroft said the Tax Reviews will take less time in the future because, hopefully, the process has been ironed out for accessing confidential taxpayer data and asked if the Director could give an estimate of what time will be needed for future reviews. She could not say it will cut OPEGA's time in half, but thought a third of their time was spent on the reviews they did this year dealing with data access issues and getting agreements in place. Hopefully future reviews will not include that.

Rep. Sutton has been watching the results of the tax expenditure reviews and trying to gauge good use of everyone's time and resources and how much value and impact are derived from the results compared to other topics that are on OPEGA's Work Plan. Director Ashcroft said when OPEGA was assigned the tax expenditure review work they were given two additional staff resources to do that work. Currently OPEGA has two full time positions working on tax expenditure reviews and the other analysts on the other OPEGA reviews.

Director Ashcroft said OPEGA is tracking what is transpiring from the release of the tax expenditure reports. OPEGA has only released two reports as of now and one is being considered by the LCRED Committee as they are dealing with a bill on Pine Tree Development Zones. The New Markets Report has not had any legislation come forward where there would be a need to consider OPEGA's full recommendations on the program design yet. There has been a piece of legislation initiated by the Taxation Committee to put in place a stop gap for one of the major issues in that program in terms of the one day loans. Director Ashcroft said the tax programs involve a lot of money and are complicated and it is an area that legislators have not been able to understand very well so she thinks the reviews are valuable at this particular juncture.

Sen. Katz asked if there was objection to taking another matter out of order. Hearing none the Committee moved to **Review Status of Actions Taken on Prior OPEGA Reports – Riverview Psychiatric Center.**

- **Review Status of Actions Taken on Prior OPEGA Reports**

- **Riverview Psychiatric Center**

Director Ashcroft noted that she had not had an opportunity to review the materials that the Department has provided in response to OPEGA's follow-up request. For that reason, the GOC does not have that information in their materials.

Sen. Katz recognized Justice Wathen and asked if he could share with the Committee any information he may have from being the Riverview Psychiatric Center's Court Master.

Justice Wathen said everyone should realize that the clients staff deals with at Riverview are extremely difficult to serve. Staff does their work well, but the challenges are great on a daily basis. He believes that they are doing well. In terms of staffing, Riverview has kept their staffing up with the exception of the psychiatrists and psychiatric providers. Riverview has enough providers, but do not have the permanency that is required. There is too much temporary staffing in these positions and that is harmful in terms of moving people out of Riverview and getting them back into the community and also harmful to the ongoing ability of Riverview to operate smoothly.

Justice Wathen said Rodney Bouffard the Superintendent of Riverview is doing a good job in a very challenging environment. He is cautiously optimistic that they are moving in the right direction and thinks there is work being done, or will be done, to the building itself that will ease the CMS funding issue. From his perspective things are moving in the right direction though placements in the community are in particularly tight supply, but there is movement in that direction with a couple of new projects being talked about that would provide placements for people who have mental illness but are either aged and/or medically compromised.

Sen. Katz said one of the past concerns was staffing and not just that the levels were not being met, but sometimes Riverview was meeting those staffing levels, but staff was not able to attend training sessions or other things which are part of normal regimen. He has heard anecdotally from a couple of people that that is still a problem, and asked if Justice Wathen had any comment on that. Justice Wathen was not sure about the training sessions being squeezed out by the need for service, but he did know, from his review of it, that though the mandated shifts and overtime have not been eliminated, they have been reduced dramatically. Overtime was one of the major problems.

Justice Wathen said he would not be surprised that there are times when there is such a need for staff that Riverview says they just cannot do the training today because it is that kind of environment where incidences command everyone's attention. He has not heard any complaints and said Superintendent Bouffard usually would let him know if he were skimping on training.

Sen. Katz referred to the CMS certification and asked if Justice Wathen had any information on where that currently stands. Justice Wathen said what he understands is Riverview has had someone come in and look at Riverview itself and there are some things that need to be done in the hospital in terms of physical changes. He said the new building has been open since 2004 and he thinks there are a lot of changes taking place with regard to hanging risks and are currently being worked on. Riverview has done a lot of work on treatment planning which was one of the failures of their prior system and in that respect the hospital is ready for a CMS survey, but he thinks they would like to complete the things they are currently working on, including the physical changes in the hospital before a survey is done.

Sen. Katz noted there would be financial obligations for the State going forward with regard to what money might have to be paid back.

Sen. Gratwick asked if Justice Wathen is aware whether Riverview is working on OPEGA's Report recommendations. Justice Wathen knew they were working on at least some recommendations because they came to him and said there was a requirement for a particular kind of recordkeeping that they thought was required by the Consent Decree and to ask if he was willing to waive it and he said he was. His recollection is incident reports required that if someone had an outburst staff would have to document a cause and Riverview was keeping a ton of records about the causes of the incidents and they were not particularly useful. The records were not useful to Justice Wathen at all because they were so subjective you had to be there to know what it was. He knows they have been trying to fine tune the recordkeeping required by the Consent Decree so that it does not become a burden to them.

Sen. Gratwick asked about the status of the planned step down unit to transition from intensive care to going back to the community, which Bangor has been very involved in, what Justice Wathen thought was the most successful model for that. Justice Wathen could not say definitively what the status of that is. He does know they selected a builder and an organization that would provide the services, but the selection only means that they are now going to negotiate with them for a contract. He saw the request for proposals and participated in that process inserting what he thought was necessary for the Consent Decree. He expected they would give him the opportunity to review the contract before it is signed. Justice Wathen said he has never seen a contract so he assumes there is none at this point. He is not sure when, if ever, that will come into play. His basic point of view of it is that the capacity is needed and the choice of Bangor, Augusta or wherever is not his choice to make. It is not clear to him when, or if, we will have that facility.

The Committee thanked Justice Wathen for providing information and answering their questions.

Sen. Katz said the GOC has a continuing interest in Riverview Psychiatric Center and it would be nice to know what the status is of the Administration's step down facility plans. He and Rep. Mastraccio can speak to their counterparts on the HHS Committee who might know the answer to that question, but if they don't perhaps the GOC would authorize the Chairs to send a letter inquiring into the status of it because it is distressing that even Justice Wathen has not been told what is going on. Sen. Gratwick said if you have been in an intensive care unit and you got to know the people and they have gotten to know you, that is an incredibly valuable relationship that should be continued over time as you transition back into the community. The continuity of care is extremely important.

• Presentation of OPEGA Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program Report

Director Ashcroft said late last session the Taxation Committee considered a bill to establish a new credit for Major Business Headquarters Expansion Program in the State of Maine. Because the legislation was worked at the end of the Session, the Taxation Committee felt it did not have sufficient time to vet what might be needed for changes in the bill to address things like how do we evaluate this program in the future, etc. so the Committee put unallocated language in the public law directing OPEGA to perform an assessment of the design of the Program similar to what they have been doing with the other tax expenditures so that the Taxation Committee might have an opportunity to introduce legislation this session, if needed, to address any issues that needed adjustments. The Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program is OPEGA's Report to the Taxation Committee. Director Ashcroft has briefed the Taxation Committee on the Report and wanted to make sure the GOC had an opportunity to ask any questions about the Report. (A copy of the Report can be found at <http://legislature.maine.gov/opega/opega-reports/9149>.)

Rep. Mastraccio thought it was important for Director Ashcroft to hit the high points in the Report for the GOC. She spoke with the House Chair of the Taxation Committee and they have not had an opportunity to discuss it yet, but they fully expect to act on the recommendations.

Director Ashcroft summarized OPEGA's Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program Report.

Sen. Katz said the statute currently defines quality jobs as being full time jobs. He asked if OPEGA was making any recommendation with regard to some further definition of what a qualifying job is. Director Ashcroft said no, OPEGA is just pointing out all that is in statute right now is that it is full time so any full time job would count toward the 800 jobs. If that is all the Legislature intended and is comfortable with, then that is fine, but OPEGA did want to observe that in other programs they have seen have a high quality job goal with other components in it.

Sen. Katz asked if the Director could remind the Committee the inter-relation between the GOC's role and the Taxation Committee's role with respect to this issue. Director Ashcroft said that though this review was a special project, OPEGA is processing this one the same way they process regular reviews which is the Taxation Committee has the responsibility for considering OPEGA's recommendations and taking action on them. This review was established specifically in Public Law and gave the Taxation Committee authority to initiate legislation in response to OPEGA's report. After her briefing of the Report to the Taxation Committee, they were planning to establish a subcommittee group to discuss legislation to address any of the Report's recommendation that need to be addressed.

Rep. Mastraccio wanted to make it clear that, like any other bills, there will be a public hearing held on the legislation the Taxation Committee introduces as a result of the Report's recommendations. Director Ashcroft said she understands that although it is tradition to have a public hearing on every bill, that it is at the discretion of the Committee as to whether or not they have a public hearing. The Director assumed there would be a public hearing, but could not say definitively yes to that. Rep. Mastraccio agreed.

Rep. DeChant referred to page 5 of the Report, the section on "Recommended Performance Measures and Required Data", and thanked OPEGA because the information is long overdue and hopefully the Taxation Committee has highlighted and underscored that information.

Rep. DeChant asked if there was any discussion about the impact of a refundable tax credit as opposed to other forms. Director Ashcroft said OPEGA did not point that out in this review, but did cover that subject matter in the New Markets Report which the Taxation Committee is aware of. She has not heard any discussion at the Taxation Committee about that point.

Rep. DeChant asked how much investment do businesses have to make at the beginning before getting the credit, do they have to maintain 800 jobs between year eleven and twenty and is there any deceleration of the tax credit. Director Ashcroft said the MBHE program was not set up the way the proposed shipbuilding credit currently is. It is the equivalent of an average of 80 jobs for each of the first 10 years. They could hire all 800 up front and maintain those jobs or they could hire an average of 80 a year and still get the credit. After year ten, they have to maintain those 800 jobs going forward every year in order to receive the credit. The job targets have to be met each year in order to get a credit that year. The initial investment amount is between \$35 and \$40 million, so whatever is within that range they have to commit to and have had to invest that much before they get the opportunity to claim the credit. Refundable means that the credit can be paid out. There is no carry forward so they would choose to get a payment if the credit exceeded their Maine tax liability.

Sen. Gratwick said OPEGA has done an enormous amount of work and he wanted to be sure OPEGA's work would not fall on deaf ears because there is going to be a new Committee next year. He asked how you make sure this information is not lost. Director Ashcroft said OPEGA typically continues to monitor what action is taken on reports and the recommendations. The MBHE review was a special project for OPEGA in that it was conducted before the program had been implemented. So it is more forward thinking than a review of what has already happened historically. OPEGA will be watching what happens with this Program. Should there be a time the GOC wants a report back on this Report of what has transpired, or OPEGA sees that potentially there is an issue that has not been addressed, then they will bring it back to the GOC for them to consider whether they want to take some action, whether it be communicating with the Taxation Committee again or introducing legislation of their own. That will be the GOC's avenue to get an opportunity to take further action on the Report.

Sen. Katz said on a number of the other tax expenditure reviews there has been a tension with some businesses in what is being asked for them to report, perhaps getting into proprietary information and confidentiality and he knows OPEGA has been working through that minefield. He said it does not sound like that has been a problem during the Major Business Headquarters Expansion Program Report. Director Ashcroft said there is some reporting from the businesses already required in statute. That is another area that the Committee had asked OPEGA to look at in suggesting performance measures and what data would be needed. She assumes they are going to think about whether they should add additional pieces to the reporting requirements.

Director Ashcroft wanted to make the GOC aware that part of the effort that she is on right now, as a result of what has been going on in the LCRED Committee with the PTDZ program, is to try to get some feedback on potential data reporting directly from the companies. We have a short list of things that would be helpful to have reported on an annual basis if that is an efficient and not an administratively burdensome way for businesses to do it, as opposed to going out with a survey periodically. She has put together a feedback survey that she is intending to send out to businesses. When many of the representatives from the businesses were before the GOC, the members were asking them if they would be willing to share their data and some said it depended on what the data is. So OPEGA is trying to narrow down exactly what kind of data we are thinking about asking for, and inquiring about whether it would be administratively burdensome to report it and why, as well as do they have concerns about particular pieces of data being public information or not. LCRED is now nearly beyond the PTDZ bills. So once that feedback is received from the businesses Director Ashcroft plans to come back to the GOC to discuss it because it impacts more than PTDZ. It impacts OPEGA's evaluation process on any economic development incentive. So she expects future discussions with the GOC on whether there are any actions the GOC wants to take or that should be considered, based on the feedback that is received from businesses. Director Ashcroft said we are beyond the point where we just hear from the Chamber of Commerce, or whoever wants to speak up, about what we can or shouldn't do with regard to reporting. Director Ashcroft wants to hear directly from the businesses and has started reaching out with some businesses willing to provide the feedback.

Director Ashcroft thanked OPEGA staff Jennifer Henderson and Joel Lee for their work on the Assessment of the Design of the Newly Enacted Major Business Headquarters Expansion Program Report.

• **Legislative Joint Standing Committees' Reviews Under 5 M.R.S.A. § 12023 sub§ 3 of Quasi-independent State Entities**

- **Appropriations and Financial Affairs Committee on Review of:**

- Maine Public Employees Retirement System (MePERS)

- **Judiciary Committee's Review of:**

- Maine Human Rights Commission

- **Labor, Commerce, Research and Economic Development Committee on Review of:**

- Finance Authority of Maine
- Loring Development Authority of Maine
- Maine State Housing Authority
- Maine Technology Institute
- Midcoast Regional Redevelopment Authority
- Small Enterprise Growth Board
- Washington County Development Authority
- Workers' Compensation Board

- **State and Local Government Committee on Review of:**

- Maine Municipal Bond Bank
- Maine Governmental Facilities Authority

Sen. Katz said the legislation that led to these reports to GOC from the policy committees stemmed from the GOC's review of the Maine Turnpike Authority when the Committee realized that even though, for example, the Appropriations and Financial Affairs (AFA) Committee, has some responsibility with respect to MainePERS, AFA doesn't take a close look at them except as it relates to some issue that comes up in the budget. The same is true for policy committee review of all the quasi-independent entities that are listed above. The GOC decided to try to take a more systematic look at things like whether they are doing sole sourced contracting, their travel budgets, what their policies are and their experiences with respect to donations or contributions. These quasi-independent entities are charged with reporting to their committee of jurisdiction yearly. Previously those reports were getting delivered to committees but not getting reviewed so the GOC took another step and asked committees to look at the entities' submissions and the report back to the GOC with respect to what they found and if there were any red flags that should be explored further. Sen. Katz said the above list are the Committees' report back to the GOC on the entities they have reviewed. (Copies of the letters are on file in OPEGA.)

Director Ashcroft acknowledged and thanked the joint standing committees' OPLA Analysts who assisted those committees with this task in a comprehensive way. This is the first time through this process and the Analysts made sure the process went smoothly. There are several more committees due to report back to the GOC on other entities and those will be added to an OPEGA agenda when received.

Rep. Rykerson noted that there was a common theme in a lot of the policy committee report backs of the lack of clarity in competitive procurement policies and he wondered if that was something globally the GOC should look at in the future. Director Ashcroft said she will make note of that when reviewing the information.

Rep. Mastraccio said most of the LCRED Committee members felt it was a valuable process to go through. The thing they saw, for example, was that FAME provided very clear information so that the Committee was able to understand everything that they presented in their report, but some other entities' report were not that clear. She said a little more instruction regarding the best way to report and provide the most amount of information with the least amount of effort will make it easier for the entity in the future to keep track of what information needs to be provided. Rep. Mastraccio suggested creating a template.

Sen. Libby asked if the Legislature just forgot about this statute over the years because it is the first time he recalled seeing letters from entities. Director Ashcroft said this is the first year they were due from the joint standing committees. The entities themselves have been reporting annually ever since the law requiring them to do so was passed, but is the first year for this feedback process to the GOC.

Director Ashcroft noted that a number of the quasi-independent agencies have referred to these reporting requirements as "OPEGA reports". In her experience as an auditor, there are things people think they are only doing for the auditor so she wanted to let everybody know this is not about what OPEGA requires. It is about transparency and the opportunity for the Legislature to get a view into the quasi-independent organizations it has established over the years around some issues that had raised concerns. She said some quasies are calling her to ask how they should be doing this better and, although she is happy to provide that guidance at this time, going forward this is not something that should continue just because of OPEGA. She did not know how to make that transition, but if Committee members get an opportunity when talking with folks, she thinks the vision was a little bit broader than an auditing exercise initiated by the GOC or OPEGA.

• Review Status of Actions Taken on Prior OPEGA Reports

- Follow-Up Review of Office of Information Technology

Director Ashcroft said the recommendations made in this review necessitated high level executive thought and action on the part the Department of Administrative and Financial Affairs (DAFS), the Governor's Office and the Chief Information Officer (CIO). She said there is a legislative component as well. Efforts that the Executive Branch agencies undertook to implement some of the Report recommendations found their way into various pieces of the budget and other bills that were put forth by the Executive over the last session. So OPEGA was waiting to see what was going to transpire with that before following up on OPEGA's

recommendations. She recently asked DAFS for a status update on what actions had been taken with regard to the Report recommendations. After reading through OIT/DAFS' report back she has follow-up questions for them. She also wants to request documentation she would like them to provide on some of the activities that have been implemented. Consequently, she is not in a position at this meeting to say what bases have been covered. For example, in response to Recommendation 1, the Governor established the State Information Technology Governance Committee. Assuming that Commission is functioning, that recommendation has been fulfilled. We were looking for them to put something in place that would provide for communication, collaboration and an executive level approach to the State's information technology matters. An effective commission of this sort that they have set out would fit the bill for that. To close the follow-up on this recommendation, OPEGA will be seeking documentation evidencing that the Commission is fulfilling its charge.

Sen. Gratwick asked if there was a particular person that has been put in that position yet. Director Ashcroft said it is a committee that is comprised of current Commissioners and staff from the Governor's Office so there is not one person in that position. He asked if the Commission was functioning or not. Director Ashcroft said DAFS reported the Commission is meeting, but she has follow-up questions and, as previously explained, would like to see documentary evidence of the Commission's activities. If the Commission is doing what is laid out in the Governor's order and if they are meeting, etc. then that was an important step forward in terms of managing the State's Information Technology investments and other concerns that come up. She said the Commission was established in 2016.

Rep. Mastraccio asked if one of the Director's follow-up questions is going to be about what recommendations the Commission has been reporting directly to the Governor on a quarterly basis. Director Ashcroft said "yes" and she was going to try to get a sense of what have they been doing within their charge and what has come of it.

Director Ashcroft said a number of the other Report Recommendations seem to be in a perpetual slow improvement state. She has follow-up questions about exactly what has transpired based on their report back. One of the big problems was that OIT did not have good partner resources in each of the State agencies. OPEGA was looking for each of the agencies to resource a business or data analyst or someone who could understand IT and work together with OIT to drive forward things like business continuity plans, disaster recovery plans, sharing of data and data governance ideas. She does not get the sense from their report back that that has all transpired yet. A number of the recommendations are a resourcing issue for both OIT and the agencies and that seems to continue to be a problem.

Director Ashcroft has more follow-up work to do and does not think there are any of the other Report recommendations that she would close out at this time.

Rep. Rykerson said if there were five people in the State who could understand OPEGA's whole OIT Report, we would be in good shape.

Director Ashcroft said when the GOC considered the OIT Report the concern was raised that there really is not a good counterpart here at the Legislature, a committee that understands information technology and is interested in information technology that can serve effectively as the oversight for the State's information technology matters. The GOC sent a letter to the Legislative Council suggesting that the Council consider ways to strengthen the Legislature's oversight of this important, expensive, complex and technical area. The Council decided to wait to see what came out of the last budget process before considering what they wanted to do. The GOC gave the Council several options to consider as to how to get the strengthened oversight that included assigning members to the State and Local Government Committee, which is the current committee of jurisdiction, have IT knowledge, establishing a separate and new committee or committee that is a combination of members from existing committees to take on IT matters. Director Ashcroft expects to go back to the Council once session has ended to see whether they want to consider doing anything and to get back to the GOC with what the Council is doing with the GOC's request.

Sen. Katz said there are a number of Legislative Council and GOC members who will not be back next year so he hoped that returning GOC members will remember this and will try to talk with Leaders in 2019 because decisions on what the Committees structure is going to be are made at the beginning of the Session.

- **Review Status of Legislation of Interest to GOC**

- **LD 1796**

Director Ashcroft said LD 1796 is in regard to the New Markets Capitol Investment Credit. OPEGA made a recommendation in the New Markets Report that the Legislature consider putting into statute one of the rules that FAME had put in place following the issue that arose with the one day loans. The Taxation Committee put forward this bill and she thinks there has been a public hearing on it, but is not sure it has come out of work session yet.

Sen. Libby believes the bill was unanimous out of Committee and it passed unanimous in the Senate for the first reading last week.

Rep. Mastraccio said the bill has passed to be enacted in both the House and Senate

- **LD 1654**

LD 1654 is a bill on to PTDZ. It originally was a bill to just extend the expiration date on that program, but in working that bill LCRED considered OPEGA's Report recommendations and whether and how to incorporate them into the legislation. Director Ashcroft said she has been working with the LCRED Committee and their Analyst to try to get some pieces into the legislation that would provide for a good future evaluation base for the program. The Committee voted the bill as Ought to Pass as Amended earlier in the week.

Rep. Mastraccio, a member of the LCRED Committee, said basically the 12-1 vote will extend the program for three years with a sunset and she was satisfied with the evaluation and data collection process that was built into the bill this time. She thanked Director Ashcroft for her work with the LCRED Committee.

Rep. DeChant wanted to know more about the program changes that would be in LD 1654. Rep. Mastraccio said the program was extended for three years with a sunset provision. Director Ashcroft said the Committee made some changes to the sales tax exemption benefit under PTDZ such that a business would not be able to take the sales tax exemption until the one required quality job had been created. It made it more performance based. A business still has up to two years to create that one job but cannot get the sales tax exemption until the job is created. Once the job is created, the business can seek a sales tax reimbursement of applicable purchases that occurred in that prior period up until the one job.

Rep. DeChant asked whether it restricted the size of businesses or corporations that can participate and whether it is still on a geographical basis. Director Ashcroft said to some degree.

Rep. Mastraccio said the LCRED Committee also built in a report back to the LCRED Committee. DECD is charged to look at the way the income requirement for the quality jobs is met and also the geographic distribution. She had not seen the language because it has not been written yet, but when she does, she will share it with the GOC. LCRED is satisfied they will get a chance to reconsider the distressed areas criteria using the information DECD provides. They will have an opportunity, hopefully in the 129th Session, to see if any other changes need to be made.

Sen. Katz asked what the geographic restrictions in the bill were. Rep. Mastraccio said they are pretty much the same as before. There is still no longer any Tier II. Tier I remains the same as current and is based on income, unemployment, those kinds of issues. You might have an area like Sanford that might qualify but

as their unemployment rate goes down, they may not. She said at least they are giving DECD an opportunity to look at where the PTDZ are distributed, is it accomplishing the point of spreading it out in distressed areas or not and come back with some potential changes for next year.

Rep. DeChant asked when DECD would be coming back with that report. Rep. Mastraccio said there is a piece of the report back that will come in January, 2019 because there was a question about whether we are using the best data to determine if someone was PTDZ eligible or not. LCRED wants to make sure areas in the Northern part of Maine are not being penalized by having to offer a wage that was so much higher than any other offered up there. The Committee was satisfied that would be addressed in January by a new Legislature.

Rep. Mastraccio thinks the LCRED Committee worked through the data issues and will be able to get the data that OPEGA will need. She said it took a lot of negotiations, but the LCRED Committee did not give up and said a strong report came out of Committee with a 12-1 report. LCRED looked at the recommendations of the Taxation Committee in the development of the bill.

- LD 1338

LD 1338 is a bill to establish another new tax expenditure so the Director wanted to make the GOC aware that she also did field questions from the sponsor of the bill about how the Taxation Committee's directive to the sponsor to incorporate some evaluation and reporting sections. Those sections similar to what we've just discussed for the PTDZ bills have made their way into the amendment to the bill. She said some work has been done to try to make sure we have what we need for future evaluation purposes.

- LD 1781

Director Ashcroft said she has been similarly involved with the bill sponsor on amendments to LD 1781. It is a bill before the Taxation Committee where the sponsor was looking to make sure the bill included a good foundation for future evaluation purposes. She said her guidance to them all has been consistent about the type of reporting evaluation sections that can be put into the statutes for the next tax programs so that there will be a better evaluation basis in the future.

UNFINISHED BUSINESS

• Continued Discussion and Annual Approval of the Classifications and Review Schedule for Tax Expenditures as Required by 3 MRSA § 998-3

Director Ashcroft said this item is an annual review and approval required by the GOC, with the input of the Taxation Committee, on any adjustments that need to be made from year-to-year on the tax expenditure review classifications and schedule. When the GOC last discussed this topic, OPEGA was still gathering explanations from Maine Revenue Services as to why certain tax expenditures were no longer reported in the MRS State Tax Expenditure Report. MRS has now taken another look at numbers 129 and 130 on the Summary of Proposed Changes the GOC has and has decided that they do belong back in the Tax Expenditure Report. OPEGA would recommend keeping them on the list. Director Ashcroft said she neglected to ask MRS about number 165 so she does not know why that one was taken out. She has contacted MRS for an explanation. She would recommend keeping 165 on the list until such time she has more information and it can be revisited next year.

Sen. Saviello said the Legislature had a long discussion about 165, Non-Taxable Services, in 2010 and the People's Referendum threw it out after it was implemented. Sen. Katz noted that it has been part of at least one Governor's budget.

Director Ashcroft said OPEGA uses the MRS' biennial report as the population or inventory of things that are captured within the tax expenditure review process. Each year, OPEGA looks at what has been enacted that is new that should be added and what has been repealed and can be removed. OPEGA then gets the ones that are no longer being reported in the Red Book and figures out whether it makes sense to take them off the list.

Director Ashcroft said numbers 96, 98 and 110 are also no longer being reported in the biennial report by MRS for reasons that recent court rulings have made these type of tax provisions now more part of what is considered normal tax law. The goal of the biennial report from MRS is to point out things where the State is differing from what might be considered as normal tax law. OPEGA would recommend removing 96, 98 and 110 from the Tax Expenditure Review list because there would be very limited value to OPEGA, or the Taxation Committee, needing to dive into these at any particular point in time. (Copies of the Annual Classifications and Review Schedule for Tax Expenditures is attached to the Meeting Summary.)

Motion: That the Government Oversight Committee approves OPEGA's Proposed 2018 Tax Expenditure Reviews and Schedules. (Motion by Sen. Saviello, second by Rep. Harrington, passed by unanimous vote 10-0.)

Sen. Katz announced that Director Ashcroft was resigning from her position as OPEGA Director in August of this year and asked if she had information on what the process will be to find her replacement. Director Ashcroft said the reason for her giving her resignation now was to provide enough time for a thoughtful transition and she has been working with Jackie Little, Human Resources Director, and Grant Pennoyer, Executive Director of the Legislative Council, to lay out what the plan will look like and who will be involved. The recruitment for her position has begun and will be advertised in the newspapers shortly. It is also being posted at various places on the web for a national search. Ms. Little and Mr. Pennoyer have been to the Council's Personnel Committee with a proposed recruitment plan, including the job description and ad, and the Personnel Committee has approved the plan. The plan does call for her, selected OPEGA staff and Ms. Little and Mr. Pennoyer to be involved in screening the initial applications and conducting the first round of interviews. The time schedule to conduct first interviews is the week of April 23rd. Following that, the Personnel Committee specified that there should be one GOC member from each caucus to participate in the second interviews. Director Ashcroft said it will be left to the GOC Chairs to work with members to figure out who that would be. Those interviews would happen the weeks between April 30 and May 11. Out of those interviews one or two candidates will be selected to be presented to the Personnel Committee for a final interview and recommendation to the Council. It is the Legislative Council who appoints the OPEGA Director for a five year term so they will have the final say. If all goes as planned, hopefully, there would be two weeks or so overlap between her leaving in August and the new person coming in. Director Ashcroft thought it important for members of the GOC to participate in the hiring process because they have the best view of anyone in the Legislature about what is expected of OPEGA and the Director, both in terms of staffing the Committee and in the type of the work that the Committee charges OPEGA to do.

REPORT FROM DIRECTOR

Status of Projects in Progress

OPEGA has three major reports that they are looking to issue to the GOC between now and the end of July. The three reports are in addition to the rapid response review assigned to OPEGA at this meeting. With the release of the reports, the GOC will also have public comment periods so the Director made the Committee Chairs aware of that. There may be need for the GOC to meet occasionally more than once a month during the interim.

Sen. Katz said the GOC does meet periodically during the interim and generally have not met on a Friday. Last year the Committee met on Thursdays and he asked if there was a particular day of the week that members would like to meet during the interim. Committee members agreed on Thursdays as a meeting day. He asked if members could keep the second and fourth Thursdays available to meet, noting that they will not necessary need

all those dates to meet. The exception would be May dates as the GOC has already discussed that the GOC will be meeting May 2, 2018 for the report back on OPEGA's fact finding work with regard to the Child Protect Services review. On May 8th the Committee is hoping to schedule the public comment period on that report back.

Director Ashcroft said the **Beverage Container Recycling** Report will be released the end of May or first of June, **Temporary Assistance for Needy Families** Report to be released the end of June or first of July and **Employment Tax Increment Financing** Report issued the end of July or first of August.

ANNOUNCEMENTS AND REMARKS

Sen. Davis apologized for not being at the GOC meeting earlier as he was attending another Committee meeting scheduled for the same time. He said he did support the vote on the Review of Department of Health and Human Services' Child Protection Process.

Rep. Sutton asked if there was any update on the **Review of Maine Citizen-Initiatives Process**. Director Ashcroft said the GOC approved the scope at their last meeting so the review work on that review is now waiting until OPEGA gets some of the other reviews wrapped up and she has resources to put back on the review. They had intended, prior to today's activity, to get back to the review in April, but she is not sure now whether that will happen. Sometime between now and June OPEGA should get back to the review.

NEXT GOC MEETING

The next Government Oversight Committee meeting is scheduled for Friday, March 23, 2018 at 9:00 a.m.

ADJOURNMENT

The Chair, Sen. Katz, adjourned the Government Oversight Committee at 11:29 a.m. on the motion of Sen. Libby, second by Rep. Harrington, unanimous.

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March 9, 2018

The Honorable Roger Katz, Chair
The Honorable Anne-Marie Mastraccio, Chair
Government Oversight Committee
Maine State Legislature
82 State House Station
Augusta, Maine 04333-0082

RE: Request for Review of Department of Health and Human Services'
Child Protection Services

Today you will consider a request for a review of the Department of Health and Human Services' child protection process.

I encourage you to act favorably on this request. There is no greater matter with no greater urgency than this review by this entity at this time. I am convinced that OPEGA, as it has done in the past, will conduct a prompt, professional and nonpartisan inquiry into these events and help prevent the loss of the life of one more child in our state.

The violent deaths of the two children: ten year old Marissa Kennedy on February 25, 2018 in Stockton Springs and of four-year old Kendall Chick in Wiscasset on December 8, 2017 raise significant questions about the responses of the Department of Health and Human Services and other public entities and agencies responsible for protecting our children.

My Office is prosecuting family members for the deaths of these two children. The prosecution, however, should not deter an inquiry into the facts, systems and processes that may have contributed to the tragic loss of these young victims.

The statutes governing OPEGA's work provide adequate safeguards to protect confidential material so as to allow a thorough inquiry without impairing pending prosecutions or any related child protection proceedings. In this we are available and ready to assist the Department and any other state agencies in reviewing any information that would be relevant to OPEGA's work.

The Honorable Roger Katz, Chair
The Honorable Anne-Marie Mastraccio, Chair
Government Oversight Committee
March 9, 2018
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If your committee or OPEGA has questions or concerns about the application of confidentiality requirements of any kind, we are available to advise and assist.

With these comments, I encourage you to act favorably on this request.

Thank you.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Janet T. Mills', with a long horizontal flourish extending to the right.

Janet T. Mills
Attorney General

JTM/mao

Review Requests for GOC Consideration

March 2018		
Topic Area: Child Protective Services (administered by the Office of Child and Family Services at the Department of Health and Human Services)		
Possible Areas of Focus	Covered by other OPEGA review topic?	Past or current efforts by others in this area? (See Additional Information)
<ul style="list-style-type: none"> • Role of DHHS OCFS and any other government agencies in the reporting, handling and response to potential child abuse/neglect of Marissa Kennedy and Kendall Chick. • Initial responses to potential child abuse/neglect situations <ul style="list-style-type: none"> ○ Mandatory reporting ○ Intake and screening of reports ○ Child safety assessments and determinations • Actions on safety assessment findings <ul style="list-style-type: none"> ○ Provision of child and family supports and services ○ Case management including on-going monitoring of child safety ○ Protective custody actions and proceedings ○ Placements for children in protective custody • Overall CPS system components <ul style="list-style-type: none"> ○ Communication, coordination and collaboration ○ Staffing and contracted resources ○ Laws, regulations, policies and procedures ○ Oversight of CPS system and activities and actions on identified areas for improvement 	<p>OPEGA has some understanding of the CPS function and processes from two previous reviews related to this topic:</p> <ul style="list-style-type: none"> • Review of Guardians <i>ad litem</i> (GAL) for Children in Child Protection Cases – report issued July 2006 • Review of Children’s Licensing and Investigation Services – report issued March 2017 	<p>Maine Attorney General’s Office is currently investigating and/or prosecuting potential crimes committed in recent child deaths.</p> <p>DHHS is currently conducting a comprehensive internal review of individual case and CPS process stemming from a recent child death.</p> <p>DHHS Annual Report on Child Protective Services for 2016 was issued in May 2017.</p> <p>US Department of Health and Human Services Administration for Children and Families issued a 2017 report from its periodic review of Maine Child and Family Services.</p> <p>Maine Child Welfare Services Ombudsman Program issued its most recent annual report in 2017.</p> <p>Maine Child Death and Serious Injury Review Panel’s most recent report located on the internet is dated January 2015 and covers cases from 2010 – 2013.</p>

Review Requests for GOC Consideration

Additional Information (OPEGA has conducted very limited research on this topic)

DHHS Child Protective Service (CPS) activities are authorized under Title 22 § 4001-4099-H, The Child and Family Services Protection Act. Section 4011-A addresses the reporting of suspected abuse and neglect to DHHS including specifying mandatory reporters and obligations of those reporters.

OCFS' Child Protective Intake Unit operates a statewide, toll-free hotline to receive reports of alleged child abuse/neglect. At the time of OPEGA's 2017 report on Children's Licensing, the hotline was staffed 24 hours a day, seven days a week by 28 staff that collected information from callers to determine the nature of the complaint and those involved.

OCFS' 2016 CPS Annual Report contains a variety of statistics on reports and child protective assessments for 2016 and prior years by county. According to the report, in calendar year 2016 DHHS received **18,630** referrals for Child Protective Services intervention in a family situation. When reports are received, a decision is made regarding whether or not the report contains allegations of abuse or neglect per Title 22. If not, the report is not assigned (determined "inappropriate") for intervention. During 2016, **7,463** reports were deemed "inappropriate" (screened out). When reports contain allegations that are "appropriate" for intervention, the report may be assigned for a child protective assessment, or assigned to an Alternative Response Program (ARP) if the allegations are considered to be of low to moderate severity. ARP services are provided by contracted private agencies. In 2016, **2,127** reports were assigned to a Contract Agency for alternative response at the time of initial report and **8,279** reports involving **11,546** children were assigned to a caseworker for a child protective assessment. Of the **8277** assessments completed in 2016, **2268** resulted in a finding of abuse or neglect (substantiated or indicated). Substantiated findings are high severity, whereas indicated findings are of low/moderate severity.

OPEGA's 2006 report on Guardians *ad litem* for Children in Child Protection Cases includes a general description of the child protection process, particularly as it relates to court proceedings and the role of GALs. To take a child into protective custody, OCFS must get permission from the Court through a petition for a child protective order. In cases of imminent threat of serious harm to children, OCFS or law enforcement may request a Preliminary Protection Order to immediately take the child(ren) into custody. OPEGA noted in its report that it is judges, not OCFS, that make determinations about children entering protective custody. OCFS does not have the authority to take children into custody nor to insist that families accept services to reduce risks to children. Whenever a child is taken into custody, the Court appoints a GAL to independently represent the best interests of the child in the proceedings going forward. Statutory requirements with respect to GALs are covered in Title 22 § 4005.

The DHHS Commissioner told OPEGA the Department is currently conducting an internal case review in accordance with its policy *Child Death and Serious Injury Internal Case Review*. The policy requires that the case review be documented by the applicable Program Administrator within 30 days using a specified assessment tool. The policy allows another 30 days after the assessment tool is completed for the Regional Associate Director to review the case. The Commissioner explained the Department is also concurrently conducting a broader assessment of Department processes. The processes under review are both internal and related to DHHS interactions with community partners, schools, law enforcement, healthcare providers and other mandatory reporters, including, but not limited to, the areas of reporting, screening and assessment, casework and trauma informed practices, responding to fatalities and near fatalities, and collaborative responses to child abuse and neglect. The Commissioner expects to publicly release what he is able, when he is able, and to engage in robust discussion and significant action regarding process improvement.

Review Requests for GOC Consideration

Additional Information (cont.)

The Children's Bureau, within the U.S. Department of Health and Human Services' Administration for Children and Families, administers periodic reviews of states' child and family services programs under titles IV-B and IV-E of the Social Security Act. The Child and Family Services Reviews (CFSRs) are structured to help states identify strengths and areas needing improvement in their child welfare practices and programs as well as institute systemic changes that will improve child and family outcomes. The 2017 CFSR report for Maine addressed a range of child protective activities and systemic factors. The findings for the CFSR were based on:

- A statewide assessment prepared by Maine's Office of Child and Family Services (OCFS), and submitted to the Children's Bureau on February 8, 2017, analyzing the State's performance on specified outcomes and systemic factors in relation to federal requirements;
- The results of case reviews of 65 cases (40 foster care and 25 in-home cases) conducted via a State Conducted Case Review process across all 8 districts in Maine between April 1, 2017, and September 30, 2017; and
- Interviews and focus groups with a variety of state stakeholders and partners.

Ratings of strength or area needing improvement were assigned to 18 items related to safety, permanency and well-being outcomes and 18 additional systemic factors. Of the 18 items related to safety, permanency and well-being, 16 were rated as areas needing improvement to varying degrees. Of the 18 systemic factors, half were rated as strength and half as areas needing improvement.

The Maine Child Welfare Services Ombudsman Program is authorized by 22 M.R.S.A. § 4087-A, contracted directly with the Governor's Office and overseen by the Department of Administrative and Financial Services. The Ombudsman Program assists citizens with resolving concerns and complaints with Maine CPS and provides "neutral investigations of complaints brought forth against the Maine DHHS Office of Child and Family Services". The Ombudsman's 2017 annual report recommended that DHHS improve assessment practices and safety planning. The report also contained the recommendation that the Department develop clear kinship policies for later placement of children with relatives.

The Maine Child Death and Serious Injury Review Panel is a multidisciplinary team of professionals (medical, social services, law enforcement) established by state law in 1992 to conduct reviews of child fatalities and serious injuries to children, generally after a criminal investigation is completed. The Panel submits periodic reports of their reviews. The most recent publically available report is dated January 20, 2015 and covers cases from 2010-2013.

LEGISLATIVE SPONSOR: Representative Hymanson

State of Maine
Summary of OPEGA Proposed Additions and Removals for 2018 Tax Expenditure Review List

Review Categories: A = Full Evaluation by OPEGA, B = Expedited Review by Taxation Committee, C = No Review

ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Statutory Cite: Title 36
ENACTED in 2017 - OPEGA Proposes Adding to List									
7	Business Incentive	A	Income	Credit	Major Business Headquarters Expansion	Refundable credit of 2% of taxpayer's investment for a major business that expands or locates its headquarters in Maine and hires the required number of new employees.	Credit is not available until tax year 2020		5219-QQ
INCLUDED in Regular Pension Deduction Beginning 2016 - OPEGA Proposes Removing from List									
26	Non-Business Incentive	C	Income	Deduction	Deduction for Dentists with Military Pensions	Deduction for military pension benefits received by licensed dentists who work at least 20 hours per week and accept MaineCare patients.		\$0 - \$49,999	5122.2.BB
REPEALED as of January 1, 2016 - OPEGA Proposes Removing from List									
36	Tax Relief	A	Service Provider	Exemption	Basic Cable & Satellite Television Service	Tax exemption on the sale of the minimum service that can be purchased from a cable or satellite television supplier.		\$2,280,000	2551.2
ENACTED in 2016 - OPEGA Proposes Adding to List									
38	Tax Relief	A	Income	Deduction	Additional Standard Deduction for the Blind and Elderly	Additional \$1,550 standard deduction if single, or \$1,250 if married available to taxpayers who are blind beginning in tax year 2016.	\$8,200,000		5124-A
ENACTED in 2016 - OPEGA Proposes Adding to List									
42	Charitable	B	Sales & Use	Exemption	Certain Veterans' Service Organizations	Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, and that is recognized as a veterans' service organization by the U.S. Department of Veterans Affairs.	\$95,954		5162(2)
ENACTED in 2017 - OPEGA Proposes Adding to List									
92	Charitable	C	Sales & Use	Exemption	Certain Sales by Civic, Religious or Fraternal Organizations	Sales of prepared food by a civic, religious or fraternal organization at a public or member-only event, except when alcoholic beverages are available for sale at the event.	No estimate - Enacted in 2017		1760.101
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
96	Tax Fairness	B	Income	Credit	Credit for Income Tax Paid to Other Jurisdiction	Tax credit for residents of income tax paid to another state or jurisdiction, with limitations.		\$48,393,000	5217-A
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
98	Tax Fairness	B	Income	Deduction	Deduction for Dividends Received from Nonunitary Affiliates	Deduction for 50% of dividend income received by a business from an affiliated corporation that is not part of the taxpayer's unitary (i.e. central/integrated) business.		\$10,200,000	5200-A.2.G
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
110	Tax Fairness	C	Income	Credit	Credit for Income Tax Paid to Other State by an Estate or Trust	Tax credit for residents of income tax paid on an estate or trust to another state or jurisdiction.		\$0 - \$49,999	5165
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
129	Interstate or Foreign Commerce	B	Other	Exemption	Gasoline Exported from the State	Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund)		\$73,330,523	2903.4.A
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
130	Interstate or Foreign Commerce	B	Other	Exemption	Special Fuel Exported from the State	Special Fuel Tax exemption for sales of distillates and low energy fuel to be exported from the State by a licensed supplier. (Highway Fund)		\$17,991,845	3204-A.5

State of Maine
Summary of OPEGA Proposed Additions and Removals for 2018 Tax Expenditure Review List

Review Categories: A = Full Evaluation by OPEGA, B = Expedited Review by Taxation Committee, C = No Review

ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Statutory Cite: Title 36
ENACTED in 2016 - OPEGA Proposes Adding to List									
144	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Snowmobiles and All-terrain Vehicles Purchased by Nonresidents	Tax exemption on sales to a nonresident of snowmobiles or all-terrain vehicles.	\$0 - \$49,999		1760.25-C
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
165	Non-Taxable Services	B	Sales & Use	Exemption	Repair, Maintenance and Other Labor Service Fees	Tax exemption on price of labor or services used in installing, applying or repairing property, if separately charged or stated.		\$45,657,000	1752.14.B(4)

State of Maine
2018 Tax Expenditure Classifications by Rationale and Legislative Review Category as of November 2017

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ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Statutory Cite: Title 36
1	Business Incentive	A	Income	Credit	New Markets Capital Investment Credit	Tax credits of up to 39% of a project's total cost for qualified equity investments in low-income community businesses made via a community development entity, with limitations.	\$15,232,000	\$13,509,000	5219-HH
2	Business Incentive	A	Sales & Use Income	Credit, Exemption, Reimbursement	Pine Tree Development Zones	Reimbursement of sales & use taxes on certain tangible personal property; exemption from sales taxes on tangible personal property and electricity; and credits for qualified businesses that expand or begin operations in the State (100% of Maine income tax liability is waived for the first 5 years, and 50% for years 6 to 10). Ends in 2028/2029.	\$4,570,000 - \$7,319,998	\$3,473,000	\$2016 \$1760.87 \$5219-W
3	Business Incentive	A	Income	Credit	Research Expense Tax Credit	Tax credit for qualified research expenses associated with certain technological and experimental research, with limitations. 15 year carry forward.	\$540,000	\$498,000	5219-K
4	Business Incentive	A	Income	Credit	Seed Capital Investment Tax Credit	Tax credit of up to 50% for capital investment in eligible businesses (including manufacturing, value-added natural resource enterprises, export businesses, advanced technology, and visual media production), with limitations.	\$3,320,000	\$2,679,000	5216-B
5	Business Incentive	A	Income	Credit	Tax Benefits for Media Production Companies	Tax credit (5% of nonwage production expenses, if >\$75,000) and reimbursement (12% of production wages) for certified productions of visual media production companies.	\$499,800	\$256,000	5219-Y, 6902
6	Business Incentive	A	Income	Credit	Credit for Rehabilitation of Historic Properties	Income tax credit for expenditures in rehabilitation of certified historic properties, with limitations. Fiscal impact is expected to increase \$1.4 million in FY17 and perhaps more in future years as a result of recently enacted legislation. Tied to federal credit.	\$15,340,000	\$13,172,000	5219-BB
ENACTED in 2017 - OPEGA Proposes Adding to List									
7	Business Incentive	A	Income	Credit	Major Business Headquarters Expansion	Refundable credit of 2% of taxpayer's investment for a major business that expands or locates its headquarters in Maine and hires the required number of new employees.	Credit is not available until tax year 2020		5219-QQ
8	Business Incentive	A	Income	Reimbursement	Employment Tax Increment Financing	Reimbursement to certain businesses of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits), subject to limitations including unemployment rates in the area; ends in 2028.	\$17,350,000 (includes JTIF)	\$14,671,000 (includes JTIF)	Chapter 917
9	Business Incentive	A	Property	Reimbursement	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	Reimbursement to municipalities of revenue losses, with limitations, due to the property tax exemption for qualified business equipment.	\$42,968,623	\$36,948,340	Chapter 105, subc. 4-C
10	Business Incentive	A	Property	Reimbursement	Reimbursement for Taxes Paid on Certain Business Property (BETR)	Reimbursement of property tax paid on qualified business property, with limitations. FY15 tax loss shows a decrease from prior years resulting from recently enacted legislation.	\$23,420,000	\$32,000,000	Chapter 915
11	Business Incentive	A	Sales & Use	Exemption	New Machinery for Experimental Research	Tax exemption on sales of machinery and equipment for certain research and development activities, and for biotechnology research.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.32

State of Maine
2018 Tax Expenditure Classifications by Rationale and Legislative Review Category as of November 2017

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ID #	Rationale	Review Category	Tax Type	Expenditure Type	Expenditure Program Name	Brief Description	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Statutory Cite: Title 36
12	Business Incentive	C	Income	Credit	Super Credit for Substantially Increased Research & Development	Additional tax credit for taxpayers qualifying for the Research Expense Tax Credit (#6) with expenses beyond what is covered under that credit, with certain limitations. Beginning in tax year 2014, except for carry forward amounts this is no longer an active tax credit. Allowable carry forward period is 10 years.	No estimate	\$1,057,000	5219-L
13	Business Incentive	C	Income	Credit	Maine Fishery Infrastructure Investment Tax Credit	Tax credit for up to 50% of investment in eligible fishery infrastructure projects to benefit the public; requires tax credit certificate from the Department of Inland Fisheries and Wildlife. Per IF&W, credit has not yet been used.	\$0 - \$49,999	\$0-50,000	5216-D
14	Business Incentive	C	Income	Credit	Shipbuilding Facility Credit	Tax credit against withholding taxes for owners of shipbuilding facilities with at least 6,500 employees, who invest at least \$200,000,000 related to construction, improvement, modernization or expansion of a 10 acre facility, with limitations.	\$0	\$2,850,000	Chapter 919
15	Business Incentive	C	Income	Deduction	Deduction for Contributions to Capital Construction Funds	Deduction for contributions to a capital construction fund for maintenance or replacement of fishing vessels.	\$0 - \$49,999	\$0 - \$49,999	5122.2.I
16	Non-Business Incentive	C	Income	Credit	Credit for Disability Income Protection Plans in the Workplace	Tax credit to employers for employees enrolled in disability income protection plans on or after January 1, 2017.	\$62,720	\$0 in FY17 (\$28,420 in FY18)	5219-OO
17	Non-Business Incentive	A	Income	Credit	Credit for Educational Opportunity	Tax credit for certain educational loan payments made by participants in the Job Creation Through Educational Opportunity Program and their employers; participants must be residents who remain in Maine after obtaining a degree here.	\$24,900,000	\$9,376,000	5217-D
18	Non-Business Incentive	A	Income	Credit	Credit for Wellness Programs	Tax credit to employers with 20 or fewer employees for expenditures on wellness programs up to \$2,000.	\$0 - \$49,999	\$319,000	5219-FF
19	Non-Business Incentive	A	Income	Credit	Earned Income Credit	Tax credit equal to 4% of the federal earned income tax credit (EITC) received that year; EITC is a credit for individuals who have earned income under a certain limit.	\$10,200,000	\$855,000	5219-S
20	Non-Business Incentive	A	Income	Deduction	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	Individual income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$65,000	\$42,000	5122.2.N
21	Non-Business Incentive	A	Income	Deduction	Deduction for Interest and Dividends on U.S., Maine State and Local Securities - Corporate Income Tax	Corporate income tax deduction for interest or dividends on securities issued by the State and its political subdivisions.	\$200,000	\$190,000	5200-A.2.A, 5200-A.2.K
22	Non-Business Incentive	C	Income	Credit	Dental Care Access Credit	Tax credit (not to exceed \$12,000 or \$15,000) for a limited number of licensed dentists (five or six) per year who agree to practice in underserved areas of the State for at least 5 years and are certified eligible by the State's Oral Health Program; credit ends in 2020, with certification ending in 2015.	\$81,000	\$106,000	5219-DD

State of Maine
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23	Non-Business Incentive	C	Income	Credit	Innovation Finance Credit	Refundable tax credit available to the Maine Public Employees Retirement System for capital losses sustained in the Innovation Finance Program administered by the Finance Authority of Maine, which encourages investment in venture capital funds for innovative Maine businesses. Ends in 2029. Per FAME, this has never been utilized.	unspecified potential liability	\$0 - \$4,000,000	5219-EE
24	Non-Business Incentive	C	Income	Deduction	Deduction for Affordable Housing	Deduction for income resulting from sale of certified multifamily affordable housing properties. Per MaineHousing, this has been used only three times since its enactment.	\$0 - \$49,999	\$0 - \$200,000	5122.2.Z
25	Non-Business Incentive	C	Income	Credit	Primary Care Access Credit	Tax credit for outstanding student loans available to a limited number of primary care medical professionals who agree to practice in underserved areas of the state for at least 5 years, with limitations.	\$100,000 - \$200,000	\$186,000	5219-KK
INCLUDED in Regular Pension Deduction Beginning 2016 - OPEGA Proposes Removing from List									
26	Non-Business Incentive	C	Income	Deduction	Deduction for Dentists with Military Pensions	Deduction for military pension benefits received by licensed dentists who work at least 20 hours per week and accept MaineCare patients.		\$0 - \$49,999	5122.2.BB
27	Tax Relief	A	Income	Credit	Credit for Modifications to Make Homes Accessible	Tax credit to individuals for a portion of the cost incurred in modifying a home to make it accessible for a person with a disability or physical hardship. Effective for tax years beginning on or after January 1, 2017.	\$122,500	\$0 in FY17 (\$73,500 in FY18)	5219-PP
28	Tax Relief	A	Income	Credit	Sales Tax Fairness Credit	Tax credit to provide sales tax relief to low and middle income families.	\$33,600,000	\$31,849,020	5213-A & 5403.5
29	Tax Relief	A	Income	Credit	Adult Dependent Care Credit	Tax credit to individuals for a portion of adult dependent care expenses paid including expenses for adult day care, hospice services or respite care.	\$147,000	\$142,500	5218-A
30	Tax Relief	A	Income	Credit	Income Tax Credit for Child Care Expense	Tax credit for child and dependent care expenses in the amount of 25% of the federal tax credit; the credit doubles for expenses incurred for quality child care services. Maximum of \$500.	\$3,920,000	\$3,676,000	5218
31	Tax Relief	A	Income	Deduction	Deduction for Pension Income & IRA Distributions	Deduction for pension benefits received under employee retirement plans and taxable distributions from individual retirement accounts, up to \$10,000.	\$32,300,000	\$26,647,000	5122.2.M
21	Tax Relief	A	Income	Deduction	Deduction for Social Security Benefits Taxable at Federal Level	Deduction for social security benefits and railroad retirement benefits.	\$91,800,000	\$76,864,000	5122.2.C
33	Tax Relief	A	Property	Credit	Property Tax Fairness Credit	Property tax credit for Maine residents based on a formula, not to exceed \$600 for those under 65 years of age, or \$900 for those over 65, with income limitations.	\$15,970,000	\$29,108,000	5219-KK
34	Tax Relief	A	Sales & Use	Exemption	Railroad Track Materials	Tax exemption on sales of railroad track materials for installation on railroad lines within the State.	\$1,313,200	\$383,096	1760.52
35	Tax Relief	A	Sales & Use	Refund	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	Refund of sales tax paid on purchases of parts and supplies for use for operation, repair or maintenance of a windjammer providing commercial cruises.	\$50,000 - \$249,999	\$85,500	2020

State of Maine
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REPEALED as of January 1, 2016 - OPEGA Proposes Removing from List									
36	Tax Relief	A	Service Provider	Exemption	Basic Cable & Satellite Television Service	Tax exemption on the sale of the minimum service that can be purchased from a cable or satellite television supplier.		\$2,280,000	2551.2
37	Tax Relief	A	Service Provider	Exemption	Certain Telecommunications Services	Tax exemption on sales of interstate and international telecommunications services.	\$11,975,600	\$14,465,398	2557.33, 2557.34
ENACTED in 2016 - OPEGA Proposes Adding to List									
38	Tax Relief	A	Income	Deduction	Additional Standard Deduction for the Blind and Elderly	Additional \$1,550 standard deduction if single, or \$1,250 if married available to taxpayers who are blind beginning in tax year 2016.	\$8,200,000		5124-A
39	Tax Relief	C	Income	Deduction	Deduction for Holocaust Victim Settlement Payments	Deduction for settlement payments received by Holocaust victims.	\$0 - \$49,999	\$0 - \$49,999	5122.2.O
40	Charitable	C	Sales & Use and Service Provider	Exemption	Certain Veterans' Support Organizations	Sales tax and service provider tax exemption to incorporated nonprofit organizations providing direct supportive services to veterans with service-related post-traumatic stress disorder or traumatic brain injury.	\$21,260 - \$71259	\$15,000 - \$17,000	1760.98 & 2557.37
41	Charitable	C	Sales & Use and Service Provider	Exemption	Nonprofit Library Collaboratives	Sales tax and service provider tax exemption for nonprofit collaboratives of academic, public, school and special libraries.	\$0 - \$99,998	\$0	1760.99 & 2557.38
ENACTED in 2016 - OPEGA Proposes Adding to List									
42	Charitable	B	Sales & Use	Exemption	Certain Veterans' Service Organizations	Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, and that is recognized as a veterans' service organization by the U.S. Department of Veterans Affairs.	\$95,954		5162(2)
43	Charitable	B	Sales & Use and Service Provider	Exemption	Construction Contracts with Exempt Organizations	Tax exemption on sales of tangible personal property to contractors for incorporation in real property for sale to any sales tax exempt organization or government agency.	\$1,250,000 - \$3,999,998	\$1,000,000 - \$2,999,999	1760.61 & 2557.31
44	Charitable	B	Sales & Use	Exemption	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Tax exemption on sales of snowmobile trail grooming equipment to incorporated snowmobile clubs.	\$103,753	\$86,184	1760.90
45	Charitable	B	Other	Exemption	State and Local Government Exemption from the Gasoline Tax	Gasoline Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,264,766	\$2,235,102	2903.4.C
46	Charitable	B	Other	Exemption	State & Local Government Exemption from the Special Fuel Tax	Special Fuel Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	\$2,266,139	\$2,815,618	3204-A.3
47	Charitable	B	Sales & Use	Exemption	Meals for Residents of Certain Nonprofit Congregate Housing Facilities	Tax exemption on sales of meals to residents of nonprofit church-affiliated congregate housing facilities for the lower-income elderly.	\$0 - \$49,999	\$0 - \$49,999	1760.6.D
48	Charitable	B	Sales & Use	Exemption	Certain Sales by an Auxiliary Organization of the American Legion	Tax exemption on sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fundraising event, under specified conditions.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.85

State of Maine
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49	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to the State & Political Subdivisions	Tax exemption on sales to the State or federal government or to any political subdivision, agency, or instrumentality of them.	\$194,912,797 - \$196,912,796	\$171,178,538	1760.2 & 2557.2
50	Charitable	B	Sales & Use	Exemption	Meals Served by Public or Private Schools	Tax exemption on sales of meals served by schools and school organizations to students and teachers.	\$15,621,200	\$9,071,170	1760.6.A
51	Charitable	B	Sales & Use	Exemption	Providing Meals for the Elderly	Tax exemption on sales of meals to nonprofit area agencies on aging to provide meals to the elderly.	\$250,000 - \$999,999	\$366,899	1760.6.C
52	Charitable	B	Sales & Use	Exemption	Meals Served by Youth Camps Licensed by DHHS	Tax exemption on sales of meals served by state-licensed youth camps.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.6.F
53	Charitable	B	Sales & Use	Exemption	Meals Served by a Retirement Facility to its Residents	Tax exemption on sales of meals served by a retirement facility to its residents under specified conditions.	\$250,000 - \$999,999	\$623,893	1760.6.G
54	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Hospitals, Research Centers, Churches and Schools	Tax exemption on sales to schools, churches, hospitals, certain nonprofit health and human service organizations, certain research organizations, and educational television and radio stations.	\$6,000,000 or more	\$6,000,000 or more	1760.16 & 2557.3
55	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Residential Child Caring Institutions	Tax exemption on sales to State-licensed private nonprofit residential child caring institutions.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.18-A & 2557.4
56	Charitable	B	Sales & Use	Exemption	Rental of Living Quarters at Schools	Tax exemption on rental charges for living quarters required for attendance at a school.	\$7,663,600	\$6,650,000	1760.19
57	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Ambulance Services & Fire Departments	Tax exemption on sales to nonprofit fire departments, ambulance services, and air ambulance services.	\$50,000 - \$298,999	\$250,000 - \$999,999	1760.26 & 2557.5
58	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	Tax exemption on sales to community mental health, adult developmental services and substance abuse services facilities.	\$250,000 - \$1,049,998	\$50,000 - \$249,999	1760.28 & 2557.6
59	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Historical Societies & Museums	Tax exemption on sales to certain nonprofit memorial foundations, historical societies, and museums.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.42 & 2557.8
60	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Day Care Centers & Nursery Schools	Tax exemption on sales to licensed nonprofit nursery schools and day care centers.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.43 & 2557.9
61	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Emergency Shelters & Feeding Organizations	Tax exemption on sales to nonprofit organizations providing free temporary emergency shelter or food to underprivileged individuals.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.47-A & 2557.12
62	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Sales to nonprofit child abuse and neglect prevention councils, certain child advocacy organizations and community action agencies.	\$300,000 - \$1,249,998	\$250,000 - \$999,999	1760.49 & 2557.13
63	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to any Nonprofit Free Libraries	Tax exemption on sales to nonprofit government-funded free public lending libraries, and sales by the library or a nonprofit established to support the library.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.50 & 2557.14
64	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Youth Athletic & Scouting Organizations	Tax exemption on sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction, and nonprofit scouting organizations.	\$300,000 - \$1,249,998	\$250,000 - \$999,999	1760.56 & 2557.18

State of Maine
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65	Charitable	B	Sales & Use	Exemption	Sales by Schools & School-Sponsored Organizations	Tax exemption on sales by schools and school organizations, provided that sales benefit the school, organization, or a charitable purpose.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.64
66	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Home Construction Organizations	Tax exemption on sales to nonprofit organizations that construct low-cost housing for low-income people.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.67 & 2557.23
67	Charitable	B	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Housing Development Organizations	Tax exemption on sales to nonprofit organizations whose primary purpose is developing housing for low-income people.	\$50,000 - \$298,999	\$50,000 - \$249,999	1760.72 & 2557.27
68	Charitable	B	Sales & Use	Exemption	Returned Merchandise Donated to Charity	Tax exemption on donations of returned merchandise by a retailer to a charitable organization exempt from federal income tax under 501(c)(3).	\$50,000 - \$249,999	\$50,000 - \$249,999	1863
69	Charitable	B	Sales & Use	Exemption	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Tax exemption on donations of merchandise from inventory by a retailer to an organization exempt from Maine sales tax.	\$50,000 - \$249,999	\$50,000 - \$249,999	1864
70	Charitable	B	Sales & Use	Exemption	Free Publications	Tax exemption on sales of publications purchased for distribution free of charge and sales of printed materials for inclusion in such publications.	\$2,034,787	\$1,747,204	1760(14-A)
71	Charitable	C	Sales & Use	Exemption	Automobiles Used in Driver Education Programs	Tax exemption on automobile sales to automobile dealers to equip and provide them to schools for driver education programs.	\$0 - \$49,999	\$0 - \$49,999	1760.21
72	Charitable	C	Sales & Use	Exemption	Automobiles Sold to Certain Disabled Veterans	Tax exemption on sales of automobiles to certain amputee and blind veterans.	\$0 - \$49,999	\$251,730	1760.22
73	Charitable	C	Sales & Use	Exemption	Goods & Services for Seeing Eye Dogs	Tax exemption on sales of tangible personal property and taxable services for the care and maintenance of seeing eye dogs to aid any blind person.	\$0 - \$49,999	\$0 - \$49,999	1760.35
74	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Regional Planning Agencies	Tax exemption on sales to regional planning commissions and councils of government.	\$0 - \$99,998	\$0 - \$49,999	1760.37 & 2557.7
75	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Church Affiliated Residential Homes	Tax exemption on sales to church affiliated nonprofit organizations operating a residential home for adults under charter by the Legislature.	\$0 - \$99,998	\$0 - \$49,999	1760.44 & 2557.10
76	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Organ. that Provide Residential Facilities for Med. Patients	Tax exemption on sales to nonprofit organizations providing temporary residential accommodations to medical patients and their families.	\$0 - \$99,998	\$0 - \$49,999	1760.46 & 2557.11
77	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Veterans' Memorial Cemetery Associations	Tax exemption on sales to nonprofit Veterans' Memorial Cemetery Associations.	\$0 - \$99,998	\$0 - \$49,999	1760.51 & 2557.15
78	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Nonprofit Rescue Operations	Tax exemption on sales to nonprofit volunteer search and rescue organizations.	\$0 - \$99,998	\$0 - \$49,999	1760.53 & 2557.16
79	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Hospice Organizations	Tax exemption on sales to nonprofit hospice organizations.	\$0 - \$99,998	\$0 - \$49,999	1760.55 & 2557.17

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80	Charitable	C	Sales & Use	Exemption	Self-Help Literature on Alcoholism	Tax exemption on sales of self-help literature on alcoholism to alcoholics anonymous groups.	\$0 - \$49,999	\$0 - \$49,999	1760.57
81	Charitable	C	Sales & Use	Exemption	Portable Classrooms	Tax exemption on sales of tangible personal property to become part of a portable classroom for lease to a school.	\$0 - \$49,999	\$0 - \$49,999	1760.58
82	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Nonprofit Educational Orgs.	Tax exemption on sales to State-funded nonprofit educational organizations providing decision making programs about drugs, alcohol and relationships at residential youth camps.	\$0 - \$99,998	\$0 - \$49,999	1760.59 & 2557.19
83	Charitable	C	Sales & Use	Exemption	Sales to Nonprofit Animal Shelters	Tax exemption on sales to nonprofit animal shelters of tangible personal property used in the operation and maintenance of the shelter and animal care.	\$0 - \$49,999	\$0 - \$49,999	1760.60
84	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Certain Charitable Suppliers of Medical Equipment	Tax exemption on sales to nonprofit charitable organizations that lend medical supplies and equipment free of charge.	\$0 - \$99,998	\$0 - \$49,999	1760.62 & 2557.20
85	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Fulfill the Wishes of Children with Life-Threatening Diseases	Tax exemption on sales to nonprofit organizations whose sole purpose is to fulfill the wishes of children with life-threatening diseases.	\$0 - \$99,998	\$0 - \$49,999	1760.63 & 2557.21
86	Charitable	C	Sales & Use	Exemption	Sales to Monasteries and Convents	Tax exemption on sales of tangible personal property to nonprofit monasteries and convents for use in their operation and maintenance.	\$0 - \$49,999	\$0 - \$49,999	1760.65
87	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Providers of Certain Support Systems for Single-Parent Families	Tax exemption on sales to nonprofit organizations providing support systems for single-parent families.	\$0 - \$99,998	\$0 - \$49,999	1760.66 & 2557.22
88	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	Tax exemption on sales to nonprofit organizations whose sole purpose is to maintain a registry of Vietnam veterans.	\$0 - \$99,998	\$0 - \$49,999	1760.69 & 2557.24
89	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	Tax exemption on sales to nonprofit organizations whose primary purpose is to promote understanding of hearing impairment and assist hearing-impaired persons.	\$0 - \$99,998	\$0 - \$49,999	1760.70 & 2557.25
90	Charitable	C	Sales & Use and Service Provider	Exemption	Sales to Eye Banks	Tax exemption on sales to nonprofit organizations whose primary purpose is to medically evaluate and distribute eyes for transplantation, research, and education.	\$0 - \$99,998	\$0 - \$49,999	1760.77 & 2557.28
91	Charitable	C	Sales & Use	Exemption	Adaptive Equipment for Vehicles of Persons with Disabilities	Tax exemption on sales of adaptive equipment used to make a motor vehicle operable or accessible by a person with a disability.	\$76,739	\$64,550	1760.95
ENACTED in 2017 - OPEGA Proposes Adding to List									
92	Charitable	C	Sales & Use	Exemption	Certain Sales by Civic, Religious or Fraternal Organizations	Sales of prepared food by a civic, religious or fraternal organization at a public or member-only event, except when alcoholic beverages are available for sale at the event.	No estimate - Enacted in 2017		1760.101
93	Conformity with IRC	A	Income	Credit	Maine Capital Investment Credit	Tax credit for depreciable property placed in service in Maine.	\$5,950,000	\$11,584,000	5219-GG, 5219-JJ, 5219-MM & 5219-NN (Conflict)
94	Conformity with IRC	B	Income	Deduction	Itemized Deductions	Maine generally conforms to itemized deductions allowed by the U.S. Internal Revenue Code with some exceptions.	\$12,900,000	\$68,941,000	5125

State of Maine
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95	Conformity with IRC	B	Income	Deduction	Sum of All Other Conformity Provisions	Maine generally conforms to exclusions and deduction provisions in the U.S. Internal Revenue Code used to calculate federal adjusted gross income.	\$768,510,000 - \$868,510,000	\$804 million - \$905 million	5102(1-D) & 5162(2)
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
96	Tax Fairness	B	Income	Credit	Credit for Income Tax Paid to Other Jurisdiction	Tax credit for residents of income tax paid to another state or jurisdiction, with limitations.		\$48,393,000	5217-A
97	Tax Fairness	B	Income	Deduction	Deduction for Active Duty Military Pay Earned Outside of Maine	Deduction for military pay earned for service performed outside the State.	\$900,000	\$1,985,000	5122.2.LL
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
98	Tax Fairness	B	Income	Deduction	Deduction for Dividends Received from Nonunitary Affiliates	Deduction for 50% of dividend income received by a business from an affiliated corporation that is not part of the taxpayer's unitary (i.e. central/integrated) business.		\$10,200,000	5200-A.2.G
99	Tax Fairness	B	Other	Exemption	Exemptions of the Real Estate Transfer Tax	Real estate tax exemption for certain types of deeds, including deeds to property transferred to or by governmental entities, and certain transfers of property. (General Fund, H.O.M.E. Fund, Housing and Economic Recovery Fund)	\$250,000 - \$999,000	\$250,000 - \$999,000	4641-C
100	Tax Fairness	B	Other	Refund	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Gasoline Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$960,000	\$325,000	2908, 2909
101	Tax Fairness	B	Other	Refund	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Special Fuel Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	\$4,500,000	\$4,500,000	3215, 3218
102	Tax Fairness	B	Sales & Use	Exemption	Certain Returnable Containers	Tax exemption on sales of returnable containers when sold with contents at retail, or when resold for refilling.	\$1,907,824	\$1,458,310	1760.12
103	Tax Fairness	B	Sales & Use	Exemption	Packaging Materials	Tax exemption on sales of packaging materials to businesses engaged in packaging, transporting, shipping, or servicing tangible property.	\$32,996,600	\$12,720,500	1760.12-A
104	Tax Fairness	B	Sales & Use	Exemption	Certain Loaner Vehicles	Tax exemption on use of a loaner vehicle provided by a new vehicle dealer to a service customer pursuant to warranty.	\$297,188	\$251,730	1760.21-A
105	Tax Fairness	B	Sales & Use	Exemption	Mobile & Modular Homes	Tax exemption on sales of used manufactured housing and sales of new manufactured housing excluding the cost of materials, up to 50% of the sale price.	\$33,200,193	\$26,833,025	1760.40
106	Tax Fairness	B	Sales & Use	Exemption	Certain Property Purchased Out of State	Tax exemption on sales of certain property purchased and used out of state, including automobiles, snowmobiles, ATVs, aircraft, and property brought into the state for use in a declared state disaster or emergency, subject to certain restrictions.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1760.45
107	Tax Fairness	B	Sales & Use	Exemption	Meals & Lodging Provided to Employees	Tax exemption on meals or lodging provided to employees at the place of employment when credited toward the wages of the employees.	\$50,000 - \$249,999	\$151,050	1760.75

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108	Tax Fairness	B	Sales & Use	Exemption	Trade-In Credits	Tax exemption on trade-in value for property including motor vehicles, watercraft, aircraft, trailers, truck campers, and other equipment, when traded toward the sale price of a similar item.	\$37,109,616	\$27,299,115	1765
109	Tax Fairness	B	Sales & Use	Exemption	Motor Vehicle Fuel	Tax exemption on sales of motor fuels on which motor fuel taxes have been paid.	\$92,946,579	\$128,817,694	1760.8.A
NO LONGER Included in Biennial Maine State Tax Expenditure Report because of "considerations of US Constitution provisions bearing on state taxation" - OPEGA Proposes Removing from List									
110	Tax Fairness	C	Income	Credit	Credit for Income Tax Paid to Other State by an Estate or Trust	Tax credit for residents of income tax paid on an estate or trust to another state or jurisdiction.		\$0 – \$49,999	5165
111	Tax Fairness	C	Income	Credit	Credit to Beneficiary for Accumulation Distribution	Tax credit to a beneficiary of a trust for tax already paid by the trust on the income (when distributed from the trust to the beneficiary).	\$0 – \$49,999	\$0 – \$49,999	5214-A
112	Tax Fairness	C	Other	Refund	Refund of Excise Tax on Fuel Used in Piston Aircraft	Gasoline Tax refund (except four cents per gallon) for gasoline used in propelling piston engine aircraft. (State Transit, Aviation and Rail Fund)	\$18,200	\$31,333	2910
113	Tax Fairness	C	Sales & Use and Service Provider	Exemption	Sales to State-Chartered Credit Unions	Tax exemption on sales to State-chartered credit unions.	\$0 - \$99,998	\$0 - \$49,999	1760.71 & 2557.26
114	Tax Fairness	C	Sales & Use	Exemption	Electricity Used for Net Billing	Tax exemption on sale or delivery of electricity to net energy billing customers for which no money is paid.	\$0 – \$49,999	\$0 - \$49,999	1760.80
115	Tax Fairness	C	Sales & Use	Exemption	Certain Vehicle Rentals	Tax exemption on rental of an automobile for less than one year when rental is to a service customer pursuant to a warranty and the rental fee is paid by the vehicle dealer or warrantor.	\$0 – \$49,999	\$0 - \$49,999	1760.92
116	Necessity of Life	B	Sales & Use	Exemption	Grocery Staples	Tax exemption on sales of grocery staples, which are defined as food products ordinarily consumed for human nourishment.	\$178,742,200	\$171,152,000	1760.3
117	Necessity of Life	B	Sales & Use	Exemption	Prescription Drugs	Tax exemption on sales of prescription medicines for humans, excluding marijuana.	\$99,156,400	\$69,369,000	1760.5
118	Necessity of Life	B	Sales & Use	Exemption	Prosthetic or Orthotic Devices	Tax exemption on sales of devices to correct or alleviate physical incapacity for a particular individual, including prosthetic aids, hearing aids, eyeglasses, crutches and wheelchairs.	\$8,526,000	\$7,286,500	1760.5-A
119	Necessity of Life	B	Sales & Use	Exemption	Meals Served to Patients in Hospitals & Nursing Homes	Tax exemption on sales of meals to patients of state-licensed hospitals, nursing homes, and certain care facilities.	\$11,045,286	\$8,987,000	1760.6.B
120	Necessity of Life	B	Sales & Use	Exemption	Fuels for Cooking & Heating Homes	Tax exemption on sales of coal, oil, wood and other fuels, except gas and electricity, used for cooking and heating in residential buildings.	\$53,880,000	\$73,207,000	1760.9
121	Necessity of Life	B	Sales & Use	Exemption	Certain Residential Electricity	Tax exemption on sale and delivery of: A. the first 750 kWh of residential electricity per month; B. off-peak residential electricity used for heating via electric thermal storage.	\$21,217,000	\$25,784,045	1760.9-B
122	Necessity of Life	B	Sales & Use	Exemption	Gas Used for Cooking & Heating in Residences	Tax exemption on sales of gas for use in cooking and heating in residential buildings other than hotels.	\$11,632,600	\$15,318,750	1760.9-C

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123	Necessity of Life	B	Sales & Use	Exemption	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Tax exemption on rental charges for living or sleeping quarters in state-licensed nursing homes and hospitals.	\$250,000 – \$999,999	\$250,000 – \$999,999	1760.18
124	Necessity of Life	B	Sales & Use	Exemption	Rental Charges on Continuous Residence for More Than 28 Days	Tax exemption on rental charges for residence for 28 days or more at a hotel, rooming house, or tourist or trailer camp under certain circumstances.	\$217,599,200	\$830,473	1760.20
125	Necessity of Life	B	Sales & Use	Exemption	Funeral Services	Tax exemption on sales of funeral services.	\$6,958,000	\$4,997,000	1760.24
126	Necessity of Life	B	Sales & Use	Exemption	Diabetic Supplies	Tax exemption on sales of equipment and supplies used in diabetes diagnosis or treatment.	\$1,373,936	\$1,210,797	1760.33
127	Necessity of Life	B	Sales & Use	Exemption	Water Used in Private Residences	Tax exemption on sales of water used in residential buildings, other than hotels.	\$15,925,000	\$21,755,000	1760.39
128	Necessity of Life	B	Sales & Use	Exemption	Positive Airway Pressure Equipment & Sales	Tax exemption on sale or lease of positive airway pressure equipment and supplies for personal use.	\$250,000 – \$999,999	\$284,802	1760.94
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
129	Interstate or Foreign Commerce	B	Other	Exemption	Gasoline Exported from the State	Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund)		\$73,330,523	2903.4.A
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
130	Interstate or Foreign Commerce	B	Other	Exemption	Special Fuel Exported from the State	Special Fuel Tax exemption for sales of distillates and low energy fuel to be exported from the State by a licensed supplier. (Highway Fund)		\$17,991,845	3204-A.5
131	Interstate or Foreign Commerce	B	Other	Exemption	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Gasoline Tax exemption for gasoline used to propel jet engine aircraft on international flights. (State Transit, Aviation and Rail Fund)	\$69,085	\$146,849	2903.4.D
132	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Ships' Stores	Tax exemption on sales of supplies and bunkering oil to ships engaged in interstate or foreign commerce.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.4
133	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Jet Fuel	Tax exemption on sales of fuel to propel jet engine aircraft.	\$6,900,213	\$5,608,406	1760.8.B
134	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Nonresidents	Tax exemption on sale or lease of motor vehicles, semitrailers, aircraft, and camper trailers to nonresidents, if the vehicle is intended to be removed from the State immediately.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.23-C
135	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Tax exemption on sale or lease of certain motor vehicles to a business if the vehicle is intended to be removed from the State immediately and for use exclusively in out of state business.	\$1,102,072	\$933,500	1760.23-D
136	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Watercraft Purchased by Nonresidents	Tax exemption on sales to or use by a nonresident of watercraft or materials used in watercraft, subject to certain restrictions.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.25
137	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Property Used in Interstate Commerce	Tax exemption on sales of a vehicle, railroad car, aircraft or watercraft used in interstate or foreign commerce, subject to certain restrictions.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1760.41

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138	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Property Delivered Outside this State	Tax exemption on sales of tangible personal property delivered outside the State for use outside the State.	\$6,000,000 or more	\$6,000,000 or more	1760.82
139	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Printed Materials	Tax exemption on sales of printed advertising or promotional materials transported outside the State for use outside the State.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.83
140	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sales of Certain Aircraft	Tax exemption on sales or leases of aircraft that weight over 6,000 pounds, are propelled by turbine engine, or are in use by certain Federal Aviation Administration (FAA) classified operators.	\$499,879	\$415,236	1760.88
141	Interstate or Foreign Commerce	B	Sales & Use	Exemption	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Tax exemption on sales, use or leases of aircraft and sales of aircraft repair and replacement parts from July 1, 2011 to June 30, 2021.	\$781,062	\$648,806	1760.88-A
142	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Certain Aircraft Parts	Tax exemption on sale or use of aircraft parts used by a commercial airline under Federal Aviation Administration (FAA) regulations.	\$0 - \$49,999	\$0 - \$49,999	1760.76
143	Interstate or Foreign Commerce	C	Sales & Use	Refund	Refund of Sales Tax on Goods Removed from the State	Refund of sales tax paid on business purchases of supplies and equipment withdrawn from inventory for use at a location in another taxing jurisdiction.	\$0 - \$49,999	\$0 - \$49,999	2012
ENACTED in 2016 - OPEGA Proposes Adding to List									
144	Interstate or Foreign Commerce	C	Sales & Use	Exemption	Snowmobiles and All-terrain Vehicles Purchased by Nonresidents	Tax exemption on sales to a nonresident of snowmobiles or all-terrain vehicles.	\$0 - \$49,999		1760.25-C
145	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel Used in Certain Agricultural Production	Sales tax exemption available to some agricultural employers exempting 95% of fuel purchased for use at large, year-round greenhouse facilities. Effective beginning 1/1/2016 and repealed effective 12/31/2019.	\$291,631	\$242,250	1760.9-H
146	Inputs to Tangible Products	B	Sales & Use	Exemption	Products Used in Agricultural and Aquacultural Production & Bait	Tax exemption on sales of products used in aquaculture production and bait, commercial agriculture production, and animal agriculture.	\$7,908,600	\$3,372,500	1760.7-A, 1760.7-B, 1760.7-C
147	Inputs to Tangible Products	B	Sales & Use	Exemption	Fuel and Electricity Used in Manufacturing	Tax exemption on sales of fuel and electricity (95% of value) purchased for use at a manufacturing facility.	\$22,586,871	\$28,392,883	1760.9-D
148	Inputs to Tangible Products	B	Sales & Use	Exemption	Machinery & Equipment	Tax exemption on sales of machinery and equipment used in production of tangible personal property for consumption, or in generation of radio and television broadcast signals.	\$50,283,800	\$51,604,000	1760.31
149	Inputs to Tangible Products	B	Sales & Use	Exemption	Seedlings for Commercial Forestry Use	Tax exemption on sales of tree seedlings used in commercial forestry.	\$50,000 - \$249,999	\$50,000 - \$249,999	1760.73
150	Inputs to Tangible Products	B	Sales & Use	Exemption	Property Used in Manufacturing Production	Tax exemption on sales of tangible personal property that is used in the manufacturing production of tangible personal property for later sale or lease.	\$199,704,400	\$178,115,500	1760.74
151	Inputs to Tangible Products	B	Sales & Use	Exemption	Certain Sales of Electrical Energy	Tax exemption on sale or use of electrical energy, or water stored for generating electricity, to or by a wholly owned subsidiary by or to its parent corporation.	\$250,000 - \$999,999	\$250,000 - \$999,999	1760.91

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152	Inputs to Tangible Products	B	Sales & Use	Refund	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Refund of sales tax paid on electricity or depreciable machinery and equipment purchased for use in commercial agricultural or aquaculture production, fishing, or wood harvesting, or purchases of fuel for use in a commercial fishing vessel.	\$17,982,961	\$2,888,000	2013
153	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil for Burning Blueberry Land	Tax exemption on sales of fuel used to burn blueberry fields.	\$0 - \$49,999	\$0 - \$49,999	1760.9-A
154	Inputs to Tangible Products	C	Sales & Use	Exemption	Fuel Oil or Coal which becomes an Ingredient or Component Part	Tax exemption on sales of fuel oil or coal which becomes an ingredient or component part of tangible personal property for later sale.	\$0 - \$49,999	\$0 - \$49,999	1760.9-G
155	Inputs to Tangible Products	C	Sales & Use	Exemption	Sales of Certain Farm Animal Bedding & Hay	Tax exemption on sales of organic bedding materials for farm animals and hay.	\$0 - \$49,999	\$0 - \$49,999	1760.78
156	Specific Policy Goal/Mandate	A	Other	Exemption	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	Allows licensed cigarette distributors to purchase cigarette stamps with a face value of \$2 at a discount of 1.15%. (General Fund)	\$1,390,694	\$1,368,761	4366-A.2
157	Specific Policy Goal/Mandate	A	Sales & Use	Exemption	Air & Water Pollution Control Facilities	Tax exemption on sales of certified air and water pollution control facilities and parts or accessories, construction materials, and chemicals or supplies of these facilities.	\$500,000 - \$1,999,998	\$500,000 - \$1,999,998	1760.29, 1760.30
158	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Brunswick Naval Air Station	Reimbursement to SMCC and MRRA of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the Brunswick Naval Air Station Area.		\$810,619 for Brunswick & Loring combined	5 MRSA §13083 S-1 (not in Title 36)
159	Specific Policy Goal/Mandate	B	Income	Reimbursement	Job Increment Financing Fund - Loring	Reimbursement to Loring Development Authority of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the former Loring Air Force Base area.		\$810,619 for Brunswick & Loring combined	5 MRSA Ch.383 Art. 1-C
160	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Animal Waste Storage Facility	Tax exemption on sales of materials used in construction, repair or maintenance of an animal waste storage facility, under specified conditions.	\$0 - \$49,999	\$0 - \$49,999	1760.81
161	Specific Policy Goal/Mandate	C	Sales & Use and Service Provider	Exemption	Sales to Centers for Innovation	Tax exemption on sales to centers for innovation, established by State law, which represent specific industry sectors with significant potential for growth and development.	\$0 - \$99,998	\$0 - \$49,999	1760.84 & 2557.29
162	Specific Policy Goal/Mandate	C	Sales & Use	Exemption	Plastic Bags Sold to Redemption Centers	Tax exemption on sales to a local redemption center of plastic bags used to sort, store or transport returnable beverage containers.	\$38,630	\$32,557	1760.93
163	Specific Policy Goal/Mandate	C	Sales & Use	Refund	Fish Passage Facilities	Refund of sales or use tax paid on materials used in construction of fish passage facilities in dams, under specified conditions.	\$0 - \$49,999	\$0 - \$49,999	2014
164	Non-Taxable Services	B	Sales & Use	Exemption	Non-Taxable Services	Services, other than specifically defined "Taxable Services," are not subject to Sales and Use Tax.	\$2,115,083,922	\$2,343,706,905	1752.11, 1752.17-B
NO LONGER Included in Biennial Maine State Tax Expenditure Report for unknown reason - OPEGA still researching									
165	Non-Taxable Services	B	Sales & Use	Exemption	Repair, Maintenance and Other Labor Service Fees	Tax exemption on price of labor or services used in installing, applying or repairing property, if separately charged or stated.		\$45,657,000	1752.14.B(4)

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166	Administrative Burden	C	Sales & Use	Exemption	Exemption for Single-use Carry-out Bag	Sales tax exemption on the amount charged for a paper or plastic single-use carry-out bag.		\$33,915	1752.14.B(14)
167	Administrative Burden	A	Sales & Use	Exemption	Sales Through Coin Operated Vending Machines	Tax exemption on sales of certain products through vending machines by retailers who make the majority of their sales via vending machines.	\$480,993	\$310,040	1760.34
168	Administrative Burden	C	Sales & Use	Exemption	Certain Meals Served by Colleges to Employees of the College	Tax exemption on sales of meals served by a college to its employees if purchased with college-issued debit cards.	\$0 - 49,999	\$0 - 49,999	1760.6.E
169	Administrative Burden	C	Sales & Use	Exemption	Casual Sales	Tax exemption on any casual sale, defined as an isolated transaction in which tangible personal property or a taxable service is sold other than in the ordinary course of repeated transactions by the person making the sale; e.g. at a yard sale.	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1752.11.B(1)
170	Administrative Burden	C	Sales & Use	Exemption	Sales by Executors	Tax exemption on sales by a personal representative in the settlement of an estate.	\$0 - 49,999	\$0 - 49,999	1752.11.B(2)

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Sources: FY19 Revenue Loss estimates: Maine State Tax Expenditures Report 2018-2019. All other information: OPEGA analysis of Maine Revenue Services information and Maine Revised Statutes.

Proposed Priority by Rationale for Tax Expenditures Subject to Full Evaluation as of 2018

ID #	Rationale	Expenditure Program Name	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Status	Red Text = changes
7	Business Incentive - Job Creation	Major Business Headquarters Expansion	Credit is not available until tax year 2020		Limited Scope Review In Progress	Enacted 2017
8	Business Incentive - Job Creation	Employment Tax Increment Financing	\$17,350,000 (includes JTIF)	\$13,860,381	In Progress	
9	Business Incentive - Equip Investment	Reimbursement For Business Equipment Tax Exemption to Municipalities (BETE)	\$42,968,623	\$36,948,340	In Progress	
10	Business Incentive - Equip Investment	Reimbursement for Taxes Paid on Certain Business Property (BETR)	\$23,420,000	\$32,000,000	In Progress	
93	Conformity with IRC	Maine Capital Investment Credit	\$5,950,000	\$11,584,000	Evaluation Parameters Approved	
4	Business Incentive - Financial Investment	Seed Capital Investment Tax Credit	\$3,320,000	\$2,679,000		
3	Business Incentive - Research Investment	Research Expense Tax Credit	\$540,000	\$498,000		
11	Business Incentive - Research Investment	New Machinery for Experimental Research	\$50,000 - \$249,999	\$50,000 - \$149,000		
6	Business Incentive - Targeted Industry	Credit for Rehabilitation of Historic Properties	\$15,340,000	\$13,172,000		
5	Business Incentive - Targeted Industry	Tax Benefits for Media Production Companies	\$499,800	\$256,000		
17	Non-business Incentive - Education	Credit for Educational Opportunity	\$24,900,000	\$9,376,000		
18	Non-business Incentive - Health & Safety	Credit for Wellness Programs	\$0 - \$49,999	\$319,000		
20	Non-business Incentive - Financial Investment	Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	\$65,000	\$42,000		
21	Non-business Incentive - Financial Investment	Deduction for Interest and Dividends on U.S., Maine State and Local Securities - Corporate Income Tax	\$200,000	\$190,000		
19	Non-business incentive	Earned Income Credit	\$10,200,000	\$855,000		
38	Tax Relief - Individuals	Additional Standard Deduction for the Blind and Elderly	\$8,200,000			Enacted in 2016
30	Tax Relief - Individuals	Income Tax Credit for Child and Dependent Care Expense	\$3,920,000	\$3,676,000		
29	Tax Relief - Individuals	Adult Dependent Care Credit	\$147,000	\$142,500		
31	Tax Relief - Individuals	Deduction for Pension Income & IRA Distributions	\$32,300,000	\$26,647,000		
21	Tax Relief - Individuals	Deduction for Social Security Benefits Taxable at Federal Level	\$91,800,000	\$76,864,000		
33	Tax Relief - Individuals	Property Tax Fairness Credit	\$15,970,000	\$29,108,000		
27	Tax Relief - Individuals	Credit for Modifications to Make Homes Accessible	\$122,500	\$0 (\$73,500 in FY18)		
28	Tax Relief - Individuals	Sales Tax Fairness Credit	\$33,600,000	\$31,849,020		
36	Tax Relief - Individual or Targeted Industry	Basic Cable & Satellite Television Service		\$2,280,000		Repealed beginning 1/1/2016
37	Tax Relief - Individual or Targeted Industry	Certain Telecommunications Services	\$11,975,600	\$14,465,398		
34	Tax Relief - Targeted Industry	Railroad Track Materials	\$1,313,200	\$383,096		
35	Tax Relief - Targeted Industry	Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	\$50,000 - \$249,999	\$85,500		

Proposed Priority by Rationale for Tax Expenditures Subject to Full Evaluation as of 2018

ID #	Rationale	Expenditure Program Name	FY19 Revenue Loss Estimate*	FY17 Revenue Loss Estimate*	Status	Red Text = changes
156	Specific Policy Goal/Mandate	Partial Cigarette Stamp Tax Exemption for Licensed Distributors	\$1,390,694	\$1,368,761		
157	Specific Policy Goal/Mandate	Air & Water Pollution Control Facilities	\$500,000 - \$1,999,998	\$500,000 - \$1,999,998		
167	Administrative Burden	Sales Through Coin Operated Vending Machines	\$480,993	\$310,040		
1	Business Incentive - Financial Investment	New Markets Capital Investment Credit	\$15,232,000	\$13,509,000	Reported out 2017	
2	Business Incentive - Job Creation	Pine Tree Development Zones	\$4,570,000 - \$7,319,998	\$3,473,000	Reported out 2017	

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

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	

ID #	Rationale	Expenditure Program Name	2018	2019	2020	2021	2022	2023	FY19	FY17	Red Text = changes
									Revenue Loss Estimate*	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	

ID #	Rationale	Expenditure Program Name	2018	2019	2020	2021	2022	2023	FY19	FY17	Red Text = changes
									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.