

BUREAU OF REVENUE SERVICES FUND 0885

What the Budget purchases:

The Bureau of Revenue Services Fund provides a vehicle to deliver revenue collection services throughout State Government to help offset the costs of equipment and services rendered to other agencies.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - BUREAU OF REVENUE SERVICES FUND				
All Other	151,720	151,720	151,720	151,720
Total	151,720	151,720	151,720	151,720

Initiative: NONE

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - BUREAU OF REVENUE SERVICES FUND				
All Other	151,720	151,720	151,720	151,720
Total	151,720	151,720	151,720	151,720

CAPITAL CONSTRUCTION/REPAIRS/IMPROVEMENTS - ADMIN 0059

What the Budget purchases:

The Planning, Design & Construction Division of the Bureau of General Services provides planning for capital construction, repairs and maintenance and develops prioritized statewide biennial budget requests for such projects that represent a balanced approach for carrying out the Executive Branch programs within the confines of legislative oversight.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	92,909	92,909	92,909	92,909
Total	92,909	92,909	92,909	92,909

			<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	948,359	948,359	948,359	948,359
Total	948,359	948,359	948,359	948,359

Initiative: NONE

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	92,909	92,909	92,909	92,909
Total	92,909	92,909	92,909	92,909

			<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	948,359	948,359	948,359	948,359
Total	948,359	948,359	948,359	948,359

Administrative and Financial Services, Department of

CENTRAL SERVICES - PURCHASES 0004

What the Budget purchases:

The Central Services program provides services to State agencies. This program consists of the Postal Center whose mission is the collection, processing and distribution of letters and parcels, including Document Services utilizing highspeed, multiform inserters; and, the State and Federal Surplus Property Divisions which serve to recoup the remaining value of State and Federal assets slated for liquidation.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - POSTAL, PRINTING & SUPPLY FUND				
Positions - LEGISLATIVE COUNT	32,000	32,000	31,000	31,000
Personal Services	2,281,505	2,327,467	2,395,135	2,450,250
All Other	1,542,220	1,542,220	51,743,394	51,743,394
Total	3,823,725	3,869,687	54,138,529	54,193,644

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - POSTAL, PRINTING & SUPPLY FUND				
Positions - LEGISLATIVE COUNT	32,000	32,000	31,000	31,000
Personal Services	2,281,505	2,327,467	2,395,135	2,450,250
All Other	1,542,220	1,542,220	51,743,394	51,743,394
Total	3,823,725	3,869,687	54,138,529	54,193,644

Initiative: NONE

COUNTY TAX REIMBURSEMENT 0263

What the Budget purchases:

The County Tax Reimbursement program collects motor vehicle and watercraft excise taxes from Unorganized Territory residents and passes them back to the respective county government for Unorganized Territory use only.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	1,440,000	1,440,000	1,440,000	1,440,000
Total	1,440,000	1,440,000	1,440,000	1,440,000

Initiative: Provides funding to accommodate the increasing revenue collected from Unorganized Territory taxpayers for motor vehicle and watercraft excise tax.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
OTHER SPECIAL REVENUE FUNDS				
All Other			560,000	560,000
Total			560,000	560,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	1,440,000	1,440,000	2,000,000	2,000,000
Total	1,440,000	1,440,000	2,000,000	2,000,000

HOMESTEAD PROPERTY TAX EXEMPTION REIMBURSEMENT 0886

What the Budget purchases:

The Homestead Property Tax Exemption Reimbursement program helps offset the effect of local property tax burdens arising from the municipal exemption of certain homestead properties of qualified Maine residents.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	68,500,000	89,580,000	89,580,000	89,580,000
Total	68,500,000	89,580,000	89,580,000	89,580,000

2021-22 2022-23

Initiative: Provides funding required by Public Law 2019, chapter 343, Part H which increased the homestead exemption from \$20,000 to \$25,000 and increased the rate of reimbursement to 70%.

GENERAL FUND

All Other			7,500,000	8,200,000
		Total	7,500,000	8,200,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	68,500,000	89,580,000	97,080,000	97,780,000
Total	68,500,000	89,580,000	97,080,000	97,780,000

MAINE BOARD OF TAX APPEALS Z146

What the Budget purchases:

The Maine Board of Tax Appeals is an independent board within the Department of Administrative and Financial Services and is not subject to the supervision or control of the Bureau of Revenue Services. The board provides taxpayers with a fair system of resolving controversies with the bureau and ensures due process.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
Positions - LEGISLATIVE COUNT	3,000	3,000	3,000	3,000
Personal Services	306,652	307,476	314,406	320,220
All Other	62,948	62,948	62,948	62,948
Total	369,600	370,424	377,354	383,168

Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	45,000	45,000	45,000	45,000
Total	45,000	45,000	45,000	45,000

Initiative: Reduces funding in the Maine Board of Tax Appeals General Fund account for general operating expenses.

GENERAL FUND

All Other			(20,000)	(20,000)
Total			(20,000)	(20,000)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
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Revised Program Summary - GENERAL FUND

Positions - LEGISLATIVE COUNT	3,000	3,000	3,000	3,000
Personal Services	306,652	307,476	314,406	320,220
All Other	62,948	62,948	42,948	42,948
Total	369,600	370,424	357,354	363,168

Revised Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	45,000	45,000	45,000	45,000
Total	45,000	45,000	45,000	45,000

MAINE DEVELOPMENTAL DISABILITIES COUNCIL Z185

What the Budget purchases:

The Maine Developmental Disabilities Council helps to ensure that individuals with developmental disabilities and their families have access to needed community services individualized support systems, and other forms of assistance. The Council promotes self-determination, independence, productivity, integration, and inclusion in all facets of family and community life.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	160,155	160,155	160,155	160,155
Total	160,155	160,155	160,155	160,155
Program Summary - FEDERAL EXPENDITURES FUND				
All Other	480,465	480,465	480,465	480,465
Total	480,465	480,465	480,465	480,465
			2021-22	2022-23
Initiative: NONE				
	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	160,155	160,155	160,155	160,155
Total	160,155	160,155	160,155	160,155
Revised Program Summary - FEDERAL EXPENDITURES FUND				
All Other	480,465	480,465	480,465	480,465
Total	480,465	480,465	480,465	480,465

MANDATE BETE - REIMBURSE MUNICIPALITIES Z065

What the Budget purchases:

The Business Equipment Tax Exemption (BETE) program is a constitutional requirement, that reimburses the municipalities for the expense of implementing the exemption.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	19,097	19,097	19,097	19,097
Total	19,097	19,097	19,097	19,097
			2021-22	2022-23
Initiative: Provides funding to reimburse municipalities for implementing a state mandated program.				
GENERAL FUND				
All Other			1,403	1,403
Total			1,403	1,403
	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	19,097	19,097	20,500	20,500
Total	19,097	19,097	20,500	20,500

RENEWABLE ENERGY FACILITIES PROPERTY TAX EXEMPTION Z296

What the Budget purchases:

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary	0	0	0	0
Total	0	0	0	0

2021-22 2022-23

Initiative: Provides funds to reimburse municipalities 50% of the property tax revenue loss as a result of the exemption for renewable energy facilities.

GENERAL FUND
All Other

	192,500	1,700,000
Total	192,500	1,700,000

2021-22 2022-23

Initiative: Provides funds to reimburse municipalities mandated cost of complying with the Renewable Energy Facilities Property Tax Exemption.

GENERAL FUND
All Other

	22,000	22,000
Total	22,000	22,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
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Revised Program Summary - GENERAL FUND

All Other

			214,500	1,722,000
Total	0	0	214,500	1,722,000

REVENUE SERVICES - BUREAU OF 0002

What the Budget purchases:

Maine Revenue Services (MRS) collects tax revenues necessary to support Maine State Government by responsibly administering state tax law. MRS also provides oversight of municipal tax administration in order to assist municipalities and provide uniformity of local taxes throughout the State and operates various tax relief programs to provide tax relief to taxpayers pursuant to Maine law.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
Positions - LEGISLATIVE COUNT	290,000	291,000	281,500	281,500
Personal Services	24,461,717	24,898,334	27,656,985	28,036,262
All Other	16,554,239	16,484,722	16,484,722	16,484,722
Total	41,015,956	41,383,056	44,141,707	44,520,984
Program Summary - HIGHWAY FUND - informational				
Positions - LEGISLATIVE COUNT	1,000	1,000	1,000	1,000
Personal Services	495,652	500,466	553,210	558,002
All Other	32,095	32,095	32,095	32,095
Total	527,747	532,561	585,305	590,097
Program Summary - FEDERAL EXPENDITURES FUND				
All Other	5,000	5,000	5,000	5,000
Total	5,000	5,000	5,000	5,000
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	11,479,348	11,463,348	11,463,348	11,463,348
Total	11,479,348	11,463,348	11,463,348	11,463,348

2021-22 2022-23

Initiative: Eliminates funding for the highway use tax evasion projects.

FEDERAL EXPENDITURES FUND

All Other		(5,000)	(5,000)
Total		(5,000)	(5,000)

2021-22 2022-23

Initiative: Reduces funding in the Maine Revenues Services General Fund account to reflect one-time savings in technology and professional services.

GENERAL FUND

All Other		(1,714,411)	(1,714,411)
Total		(1,714,411)	(1,714,411)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
Positions - LEGISLATIVE COUNT	290,000	291,000	281,500	281,500
Personal Services	24,461,717	24,898,334	27,656,985	28,036,262
All Other	16,554,239	16,484,722	14,770,311	14,770,311
Total	41,015,956	41,383,056	42,427,296	42,806,573

Administrative and Financial Services, Department of

	<u>Actual</u>	<u>Current</u>	<u>Budgeted</u>	<u>Budgeted</u>
	2019-20	2020-21	2021-22	2022-23

Revised Program Summary - HIGHWAY FUND - Informational

Positions - LEGISLATIVE COUNT	1,000	1,000	1,000	1,000
Personal Services	495,652	500,466	553,210	558,002
All Other	32,095	32,095	32,095	32,095
Total	527,747	532,561	585,305	590,097

Revised Program Summary - FEDERAL EXPENDITURES FUND

All Other	5,000	5,000		
Total	5,000	5,000	0	0

Revised Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	11,479,348	11,463,348	11,463,348	11,463,348
Total	11,479,348	11,463,348	11,463,348	11,463,348

RISK MANAGEMENT - CLAIMS 0008

What the Budget purchases:

The Division of Risk Management provides high quality insurance, loss control and claims services to all state agencies, the State's higher education institutions and some quasi-state agencies.

	<u>Actual</u>	<u>Current</u>	<u>Budgeted</u>	<u>Budgeted</u>
	2019-20	2020-21	2021-22	2022-23

Program Summary - RISK MANAGEMENT FUND

Positions - LEGISLATIVE COUNT	5,000	5,000	5,000	5,000
Personal Services	499,604	497,209	511,131	519,472
All Other	3,492,264	3,501,895	3,501,895	3,501,895
Total	3,991,868	3,999,104	4,013,026	4,021,367

Program Summary - STATE ADMINISTERED FUND

All Other	2,042,515	2,042,515	2,042,515	2,042,515
Total	2,042,515	2,042,515	2,042,515	2,042,515

Initiative: NONE

	<u>Actual</u>	<u>Current</u>	<u>Budgeted</u>	<u>Budgeted</u>
	2019-20	2020-21	2021-22	2022-23

Revised Program Summary - RISK MANAGEMENT FUND

Positions - LEGISLATIVE COUNT	5,000	5,000	5,000	5,000
Personal Services	499,604	497,209	511,131	519,472
All Other	3,492,264	3,501,895	3,501,895	3,501,895
Total	3,991,868	3,999,104	4,013,026	4,021,367

Revised Program Summary - STATE ADMINISTERED FUND

All Other	2,042,515	2,042,515	2,042,515	2,042,515
Total	2,042,515	2,042,515	2,042,515	2,042,515

SNOW GROOMING PROPERTY TAX EXEMPTION REIMBURSEMENT 2024

What the Budget purchases:

The Snow Grooming Property Tax Exemption Reimbursement program was established to reimburse municipalities 50% of the property tax revenue loss as a result of the exemption for snow grooming equipment registered with the Department of Inland Fisheries and Wildlife.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	30,000	30,000	30,000	30,000
Total	30,000	30,000	30,000	30,000

Initiative: Reduces funding in the Snow Grooming Property Tax Exemption Reimbursement General Fund account for reimbursements to municipalities for 50% of the property tax revenue loss as a result of the exemption for snow grooming equipment registered with the Department of Inland Fisheries and Wildlife.

		2021-22	2022-23
GENERAL FUND			
All Other		(3,120)	(3,120)
Total		(3,120)	(3,120)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	30,000	30,000	26,880	26,880
Total	30,000	30,000	26,880	26,880

Administrative and Financial Services, Department of

TRADE ADJUSTMENT ASSISTANCE HEALTH INSURANCE Z001

What the Budget purchases:

The Trade Adjustment Assistance Health Insurance program provides a group health insurance product for individuals certified to receive federal assistance for health coverage under the terms of the tax credit program within the federal Trade Adjustment Assistance Reform Act of 2002. Individuals certified under the Trade Adjustment Assistance Reform Act are workers who have been displaced as a result of foreign competition.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - FEDERAL EXPENDITURES FUND				
All Other	8,385	8,385	8,385	8,385
Total	8,385	8,385	8,385	8,385

Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	75,000	75,000	75,000	75,000
Total	75,000	75,000	75,000	75,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Initiative: NONE				

Revised Program Summary - FEDERAL EXPENDITURES FUND				
All Other	8,385	8,385	8,385	8,385
Total	8,385	8,385	8,385	8,385

Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	75,000	75,000	75,000	75,000
Total	75,000	75,000	75,000	75,000

TREE GROWTH TAX REIMBURSEMENT 0261

What the Budget purchases:

The Tree Growth Tax Reimbursement program restrains municipal property tax rates for towns that experience a substantial tax shift due to the mandated use of (lower) current use values in place of (higher) ad valorem values for assessing classified forest land.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	7,600,000	7,600,000	7,600,000	7,600,000
Total	7,600,000	7,600,000	7,600,000	7,600,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Initiative: NONE				

Revised Program Summary - GENERAL FUND				
All Other	7,600,000	7,600,000	7,600,000	7,600,000
Total	7,600,000	7,600,000	7,600,000	7,600,000

UNORGANIZED TERRITORY EDUCATION & SERVICES FUND - FINANCE 0573

What the Budget purchases:

The Unorganized Territory Education and Services Fund provides support services for the residents of the unorganized territories.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	20,591,788	20,591,788	20,591,788	20,591,788
Total	20,591,788	20,591,788	20,591,788	20,591,788

2021-22 2022-23

Initiative: NONE

<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
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Revised Program Summary - OTHER SPECIAL REVENUE FUNDS

All Other	20,591,788	20,591,788	20,591,788	20,591,788
Total	20,591,788	20,591,788	20,591,788	20,591,788

VETERANS TAX REIMBURSEMENT 0407

What the Budget purchases:

The purpose of the Veterans Tax Reimbursement program is to diminish the effect of local property tax burdens arising from the municipal exemption of certain property of qualifying veterans.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	1,228,330	1,228,330	1,228,330	1,228,330
Total	1,228,330	1,228,330	1,228,330	1,228,330

2021-22 2022-23

Initiative: Provides funding to diminish the effect on the local property tax burden, arising from the municipal exemption provided for the estates of qualified veterans and certain survivors of a deceased veteran that are eligible based on the qualifying service of that veteran. Additional funding is needed to accommodate increasing mill rates.

GENERAL FUND

All Other			31,670	31,670
Total			31,670	31,670

<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
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Revised Program Summary - GENERAL FUND

All Other	1,228,330	1,228,330	1,260,000	1,260,000
Total	1,228,330	1,228,330	1,260,000	1,260,000

VETERANS' ORGANIZATIONS TAX REIMBURSEMENT 2062

What the Budget purchases:

The Veterans' Organizations Tax Reimbursement program is a constitutional requirement which reimburses municipalities and unorganized territories for the tax lost due to the expansion of the property tax exemption for veterans' organizations.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	50,000	50,000	50,000	50,000
Total	50,000	50,000	50,000	50,000

Initiative: Reduces funding in the Veterans' Organizations Tax Reimbursement General Fund account for reimbursements to municipalities for the cost to implement this program.

GENERAL FUND

All Other

	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
All Other	(5,200)	(5,200)
Total	(5,200)	(5,200)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	50,000	50,000	44,800	44,800
Total	50,000	50,000	44,800	44,800

WASTE FACILITY TAX REIMBURSEMENT 0907

What the Budget purchases:

The Waste Facility Tax Reimbursement program provides reimbursement to municipalities for 50% of the property tax revenue lost as a result of property tax exemptions provided by the state to waste storage facilities.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - GENERAL FUND				
All Other	12,188	12,188	12,188	12,188
Total	12,188	12,188	12,188	12,188

Initiative: Reduces funding in the Tax Reimbursement - Waste Facility General Fund account for reimbursement to municipalities for 50% of the loss on property tax revenue resulting from exemptions granted in Title 36, §656.1, J.

GENERAL FUND

All Other

	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
All Other	(1,268)	(1,268)
Total	(1,268)	(1,268)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - GENERAL FUND				
All Other	12,188	12,188	10,920	10,920
Total	12,188	12,188	10,920	10,920

DISPROPORTIONATE TAX BURDEN FUND 0472

What the Budget purchases:

The Disproportionate Tax Burden Fund program, known publicly as Revenue Sharing II, exists to 'stabilize the municipal property tax burden and to aid in financing all municipal services.' The program, while budgetarily separate from the State-Municipal Revenue Sharing 0020 program, is in practice considered the second part of the state's Municipal Revenue Sharing program. See State-Municipal Revenue Sharing 0020 program for description. Funds are distributed according to the Revenue Sharing II formula.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	21,128,268	26,418,539	26,418,539	26,418,539
Total	21,128,268	26,418,539	26,418,539	26,418,539

Initiative: Adjusts funding for Municipal Revenue Sharing to bring allocations in line with projected available resources for fiscal year 2022-23.

		<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
OTHER SPECIAL REVENUE FUNDS			
All Other		5,645,019	6,902,569
Total		5,645,019	6,902,569

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	21,128,268	26,418,539	32,063,558	33,321,108
Total	21,128,268	26,418,539	32,063,558	33,321,108

KIM WALLACE ADAPTIVE EQUIPMENT LOAN PROGRAM Z278

What the Budget purchases:

Kim Wallace Adaptive Equipment Loan Program Fund is established to allow the State Treasurer to provide funding for loans to qualified borrowers within the State to acquire adaptive equipment designed to assist the borrower in becoming independent and for other purposes as allowed under section 376.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	500	500	500	500
Total	500	500	500	500

Initiative: Provides funding for the Kim Wallace Adaptive Equipment Loan Program to provide loans to qualified borrowers in order to acquire adaptive equipment.

		<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
OTHER SPECIAL REVENUE FUNDS			
All Other		2,000,000	2,000,000
Total		2,000,000	2,000,000

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	500	500	2,000,500	2,000,500
Total	500	500	2,000,500	2,000,500

PASSAMAQUODDY SALES TAX FUND 0915

What the Budget purchases:

The Passamaquoddy Sales Tax Fund processes reimbursement of sales taxes paid to the Passamaquoddy Tribal Government.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	17,607	17,607	17,607	17,607
Total	17,607	17,607	17,607	17,607

Initiative: NONE

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	17,607	17,607	17,607	17,607
Total	17,607	17,607	17,607	17,607

PROPERTY TAX RELIEF FUND FOR MAINE RESIDENTS Z285

What the Budget purchases:

The Property Tax Relief Program, an Other Special Revenue Funds account in the Office of the Treasurer of State, is established to cover the cost of property tax relief payments to residents of the State, the costs of the Treasurer of State in administering this section and the cost to make state payments to municipalities for costs related to relief payments pursuant to mandates under the Constitution of Maine, Article IX, Section 21.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	206,500	206,500	206,500	206,500
Total	206,500	206,500	206,500	206,500

Initiative: NONE

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	206,500	206,500	206,500	206,500
Total	206,500	206,500	206,500	206,500

STATE - MUNICIPAL REVENUE SHARING 0020

What the Budget purchases:

The Municipal Revenue Sharing program exists to stabilize the municipal property tax burden and to aid in financing all municipal services. Two percent (2%) of Income, sales, use and service provider taxes are collected and distributed as monthly payments to all municipalities according to Revenue Sharing I distribution formula. This program updates individual municipalities' statistics annually which are used to determine the distribution ratio; responds to municipalities' questions and audits confirmations; provides annual distribution estimates by municipality; and maintains and updates website (facilitating electronic deposit) monthly.

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	85,641,338	117,706,329	117,706,329	117,706,329
Total	85,641,338	117,706,329	117,706,329	117,706,329

Initiative: Adjusts funding for Municipal Revenue Sharing to bring allocations in line with projected available resources for fiscal year 2022-23.

OTHER SPECIAL REVENUE FUNDS

All Other			(5,452,100)	(421,901)
Total			(5,452,100)	(421,901)

	<u>Actual</u> 2019-20	<u>Current</u> 2020-21	<u>Budgeted</u> 2021-22	<u>Budgeted</u> 2022-23
Revised Program Summary - OTHER SPECIAL REVENUE FUNDS				
All Other	85,641,338	117,706,329	112,254,229	117,284,428
Total	85,641,338	117,706,329	112,254,229	117,284,428

~~PART E
SUMMARY~~

~~This Part updates the mileage rate paid to employees and state officers and officials not subject to a bargaining agreement to either the rate included in the bargaining agreement representing the most employees or the federal rate of reimbursement, whichever is lower. This change will be effective July 1, 2021.~~

PART F

Sec. F-1. 5 MRSA §1518-A, as amended by PL 2019, c. 448, §1, is repealed

Sec. F-2. 5 MRSA §1536, sub-§1, as amended by PL 2019, c. 448, §2 and §3, is further amended to read:

1. Final priority reserves. After the transfers to the State Contingent Account pursuant to section 1507, the transfers to the Loan Insurance Reserve pursuant to section 1511, the transfers pursuant to section 1522, a transfer of \$2,500,000 for the Reserve for General Fund Operating Capital and the transfers to the Retiree Health Insurance Internal Service Fund pursuant to section 1519, the State Controller shall transfer at the close of each fiscal year from the unappropriated surplus of the General Fund an amount equal to the amount available from the unappropriated surplus after all required deductions of appropriations, budgeted financial commitments and adjustments considered necessary by the State Controller have been made as follows:

A. ~~Eighty~~ Ninety percent to the stabilization fund; and

B.

C.

D.

E.

F. ~~Twenty percent to the Property Tax Relief Fund for Maine Residents established in section 1518-A.~~

G. Ten percent to the Capital Construction and Improvements Reserve Fund established in section 1516-A.

Sec. F-3. Transfer to General Fund unappropriated surplus; Property Tax Relief Fund for Maine Residents. Notwithstanding any other provisions of law, the State Controller shall transfer \$300,000 from the Property Tax Relief Fund for Maine Residents account in the Department of Administrative and Financial Services to General Fund unappropriated surplus no later than June 30, 2022.

Statute

§1518-A. Property Tax Relief Fund for Maine Residents

1. Property Tax Relief Fund for Maine Residents. There is created the Property Tax Relief Fund for Maine Residents, referred to in this section as "the fund," which must be used to provide property tax relief to residents of the State. The fund consists of all resources transferred to the fund under subsection 4 and section 1536 and other resources made available to the fund. The fund must be used to provide relief payments to property tax payers pursuant to subsection 1-B and pay the costs of the Treasurer of State for administering relief payments under this section. [PL 2019, c. 448, §1 (AMD).]

1-A. Implementation. By November 1, 2019 and annually thereafter, the State Controller shall inform the Treasurer of State of the amount available in the fund for the purposes of subsection 1.

A. [PL 2019, c. 448, §1 (RP).]

B. [PL 2019, c. 448, §1 (RP).]

C. [PL 2019, c. 448, §1 (RP).]

[PL 2019, c. 448, §1 (AMD).]

1-B. Process. The process for providing relief payments to property tax payers is established pursuant to this subsection.

A. As used in this subsection, unless the context otherwise indicates, the following terms have the following meanings.

(1) "Homestead" means any residential property, including cooperative property, that receives a homestead property tax exemption.

(2) "Homestead property tax exemption" means the exemption established in Title 36, chapter 105, subchapter 4-B.

(3) "Property tax payer" means an individual who owns a homestead.

(4) "Relief payment" means the funds, as determined pursuant to paragraph C, provided to the owner of a homestead pursuant to paragraph D to offset property tax payments made by that owner. [PL 2019, c. 448, §1 (NEW).]

B. By November 15, 2019 and annually thereafter, the Treasurer of State shall determine whether the amount available in the fund is sufficient to make a relief payment of at least \$100 to the property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in administering relief payments and to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. If the amount available in the fund is sufficient to make a relief payment of at least \$100 to the property tax payer for each homestead in the State, to pay for the Treasurer of State's costs in administering relief payments and to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21, the Treasurer of State shall direct the assessor for each municipality and the State Tax Assessor for the unorganized territory to report to the Treasurer of State by the following January 1st the name and address of the property tax payer for each homestead within the assessor's jurisdiction. [PL 2019, c. 448, §1 (NEW).]

C. Using the data provided pursuant to paragraph B, the Treasurer of State shall determine the amount of relief payment each property tax payer is entitled to by dividing the amount of the funds available in the fund, after subtraction of the Treasurer of State's costs in administering relief payments and making state payments to municipalities for mandate costs, by the total number of homesteads in the State. [PL 2019, c. 448, §1 (NEW).]

D. By March 1st in any year in which the Treasurer of State determines under paragraph C that the relief payment to each property tax payer for a homestead equals or exceeds \$100, the Treasurer of State shall make the relief payment determined under paragraph C by mail to the property tax payer at the address provided to the Treasurer of State under paragraph B or by any other effective means. Funds for the relief payments must come from the fund. The Treasurer of State shall certify annually to the State Controller the total cost of relief payments made under this section, the total costs to the Treasurer of State in administering this section and the total costs to make state payments to municipalities for costs related to relief payments pursuant to a mandate under the Constitution of Maine, Article IX, Section 21. The State Controller shall transfer those amounts from the fund to the Property Tax Relief Program, an Other Special Revenue Funds account in the Office of the Treasurer of State, to cover the cost of relief payments, the costs of the Treasurer of State in administering this section and the cost to make state payments to municipalities for costs related to relief payments pursuant to mandates under the Constitution of Maine, Article IX, Section 21. [PL 2019, c. 448, §1 (NEW).]

[PL 2019, c. 448, §1 (NEW).]

2. Nonlapsing fund. Any unexpended balance in the Property Tax Relief Fund for Maine Residents may not lapse but must be carried forward to be used pursuant to subsection 1-B.

[PL 2019, c. 448, §1 (AMD).]

3. Transfer for income tax reduction.

[PL 2019, c. 448, §1 (RP).]

4. Transfer from General Fund revenue growth. Beginning with fiscal year 2013-14 and before any other transfers from the General Fund, the State Controller shall transfer to the fund at the close of each fiscal year 40% of the amount by which General Fund budgeted revenue for that fiscal year exceeds the General Fund appropriation limitation calculated for that fiscal year under section 1534.

[PL 2011, c. 692, §1 (NEW).]

5. Report. Beginning March 10, 2020 and annually thereafter, the Treasurer of State shall report to the joint standing committee of the Legislature having jurisdiction over taxation matters and the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs the amount of funds in the fund, the amount of the property tax relief payment calculated pursuant to subsection 1-B, paragraph C and the number and amount of property tax relief payments distributed, if any, pursuant to subsection 1-B, paragraph D.

[PL 2019, c. 448, §1 (NEW).]

SECTION HISTORY

PL 2005, c. 2, §A4 (NEW). PL 2005, c. 2, §A14 (AFF). PL 2011, c. 692, §1 (AMD). PL 2015, c. 390, §1 (AMD). PL 2019, c. 448, §1 (AMD).

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Statute

§1516-A. Capital Construction and Improvements Reserve Fund

1. Capital Construction and Improvements Reserve Fund. There is created the Capital Construction and Improvements Reserve Fund, referred to in this section as the "fund," that may be used solely for capital projects that construct, renovate or improve state facilities. Money in the fund may not be expended on facility maintenance issues.

[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

2. Nonlapsing fund. Any unexpended money appropriated or allocated to the fund may not lapse, but must be carried forward.

[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

3. Investment of funds. The money in the fund may be invested as provided by law with the earnings credited to the fund.

[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

4. Report. The Commissioner of Administrative and Financial Services shall provide a report to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs annually by January 15th that includes the following:

A. The status of any capital projects undertaken or completed during the most recently completed fiscal year and the current fiscal year; [PL 1997, c. 643, Pt. AAA, §1 (NEW).]

B. Money expended during the most recently completed and the current fiscal year, by project; and [PL 1997, c. 643, Pt. AAA, §1 (NEW).]

C. Remaining fund balances at the end of the most recently completed fiscal year. [PL 1997, c. 643, Pt. AAA, §1 (NEW).]

[PL 1997, c. 643, Pt. AAA, §1 (NEW).]

SECTION HISTORY

PL 1997, c. 643, §AAA1 (NEW).

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**PART F
SUMMARY**

This Part repeals the Property Tax Relief Fund for Maine Residents, amends the year end transfers and transfers the remaining balance of the Property Tax Relief Fund for Maine Residents to the General Fund unappropriated surplus.

PART G

Sec. G-1. 30-A MRSA §5681, sub-§5, as amended by PL 2019, c. 343, Part H §1 is further amended to read:

5. Transfers to funds. No later than the 10th day of each month, the State Controller shall transfer to the Local Government Fund 5% of the receipts during the previous month from the taxes imposed under Title 36, Parts 3 and 8, and Title 36, section 2552, subsection 1, paragraphs A to F and L, and credited to the General Fund without any reduction, except that for fiscal years 2015-16, 2016-17, 2017-18 and 2018-19 the amount transferred is 2%, except that for fiscal year 2019-20, the amount transferred is 3% and except that for fiscal years 2020-21, 2021-22, and 2022-23 the amount transferred is 3.75% of the receipts during the previous month from the taxes imposed under Title 36, Parts 3 and 8, and Title 36, section 2552, subsection 1, paragraphs A to F and L, and credited to the General Fund without any reduction, and except that the postage, state cost allocation program and programming costs of administering state-municipal revenue sharing may be paid by the Local Government Fund. A percentage share of the amounts transferred to the Local Government Fund each month must be transferred to the Disproportionate Tax Burden Fund and distributed pursuant to subsection 4-B as follows:

- C. For months beginning on or after July 1, 2009 but before July 1, 2010, 15%;
- D. For months beginning on or after July 1, 2010 but before July 1, 2011, 16%;
- E. For months beginning on or after July 1, 2011 but before July 1, 2012, 17%;
- F. For months beginning on or after July 1, 2012 but before July 1, 2013, 18%;
- G. For months beginning on or after July 1, 2013 but before July 1, 2014, 19%; and
- H. For months beginning on or after July 1, 2014, 20%.

**PART G
SUMMARY**

This Part sets the transfer to the Local Government Fund at 3.75% in fiscal years 2022 and 2023.

PART H

Sec. H-1. 30-A MRSA § 5681, sub-§5, as amended by PL 2019, c. 343, Pt. H, §1, is further amended to read:

5. Transfers to funds. No later than the 10th day of each month, the State Controller shall transfer to the Local Government Fund 5% of the receipts during the previous month from the taxes imposed under Title 36, Parts 3 and 8, and Title 36, section 2552, subsection 1, paragraphs A to F and L, and N, and credited to the General Fund without any reduction, except that for fiscal years 2015-16, 2016-17, 2017-18 and 2018-19 the amount transferred is 2%, for fiscal year 2019-20 the amount transferred is 3% and for fiscal year 2020-21 the amount transferred is 3.75% of the receipts during the previous month from the taxes imposed under Title 36, Parts 3 and 8, and Title 36, section 2552, subsection 1, paragraphs A to F and L, and N, and credited to the General Fund without any reduction, and except that the postage, state cost allocation program and programming costs of administering state-municipal revenue sharing may be paid by the Local Government Fund. A percentage share of the amounts transferred to the Local Government Fund each month must be transferred to the Disproportionate Tax Burden Fund and distributed pursuant to subsection 4-B as follows:

- C. For months beginning on or after July 1, 2009 but before July 1, 2010, 15%;
- D. For months beginning on or after July 1, 2010 but before July 1, 2011, 16%;
- E. For months beginning on or after July 1, 2011 but before July 1, 2012, 17%;
- F. For months beginning on or after July 1, 2012 but before July 1, 2013, 18%;
- G. For months beginning on or after July 1, 2013 but before July 1, 2014, 19%; and
- H. For months beginning on or after July 1, 2014, 20%.

Sec. H-2. 36 MRSA §2551, sub-§2-B is enacted to read:

2-B. Digital audio-visual and digital audio services. “Digital audio-visual and digital audio services” means the electronic transfer of digital audio-visual works and digital audio works to an end user with the right of less than permanent use granted by the seller, including when conditioned upon continued payment from the purchaser or a subscription.

For purposes of this subsection:

A. "End user" means a person other than a person who receives by contract a product transferred electronically for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution or exhibition of the product, in whole or in part, to another person;

B. "Permanent" means perpetual or for an indefinite or unspecified length of time;

C. "Subscription" means an agreement with a seller that grants a purchaser the right to obtain products transferred electronically, in a fixed quantity or for a fixed period of time, or both; and

D. "Transfer electronically" or "electronic transfer" means obtainment by the purchaser by means other than tangible storage media.

Sec. H-3. 36 MRSA §2551, sub-§2-C is enacted to read:

2-C. Digital audio-visual works. "Digital audio-visual works" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

Sec. H-4. 36 MRSA §2551, sub-§2-D is enacted to read:

2-D. Digital audio works. "Digital audio works" means works that result from the fixation of a series of musical, spoken or other sounds, including ringtones. For purposes of this subsection, "ringtones" means digitized sound files that are downloaded onto a device and that may be used to alert the purchaser with respect to a communication.

Sec. H-5. 36 MRSA §2552, sub-§1, ¶L, as amended by PL 2013, c. 368, Pt. OOOO, §3, is further amended to read:

L. Ancillary services; and

Sec. H-6. 36 MRSA §2552, sub-§1, ¶M, as enacted by PL 2013, c. 368, Pt. OOOO, §4, is amended to read:

M. Group residential services for persons with brain injuries; and

Sec. H-7. 36 MRSA §2552, sub-§1, ¶N is enacted to read:

N. Digital audio-visual and digital audio services.

Sec. H-8. 36 MRS §2556-A is enacted to read:

§2556-A. Sourcing for sales of digital audio-visual and digital audio services

The sale of digital audio-visual and digital audio services is sourced in this State pursuant to this section.

1. Sourced to address of purchaser in seller's business records. The sale is sourced to the location indicated by an address for the purchaser that is available from the business records of the seller that are maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith.

2. Sourced to address of purchaser not in seller's business records. For a sale when subsection 1 does not apply, the sale is sourced to the location indicated by an address for the purchaser obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith.

3. Sourced to address from which service provided. When subsections 1 and 2 do not apply, including the circumstance in which the seller is without sufficient information to apply subsection 1 or 2, the location is determined by the address from which the service was provided, disregarding for these purposes any location that was merely the site from which the digital transfer of the product sold was provided.

4. Mobile telecommunications service providers. Notwithstanding sections 1 to 3, the sale of digital audio-visual and digital audio services by a provider of mobile telecommunications service is sourced in the same manner as mobile telecommunications services pursuant to section 2556.

Sec. H-9. 36 MRS §2559, as amended by PL 2015, c. 300, Pt. A, §35, is further amended to read:

§2559. Application of revenues.

Revenues derived by the tax imposed by this chapter must be credited to a General Fund suspense account. On or before the last day of each month, the State Controller shall transfer a percentage of the revenues received by the State Tax Assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs A to F ~~and~~ L ~~and~~ N to the Local Government Fund as provided by Title 30-A, section 5681, subsection 5. The balance remaining in the General Fund suspense account must be transferred to service provider tax General Fund revenue. On or before the 15th day of each month, the State Controller shall transfer all revenues received by the assessor during the preceding month pursuant to the tax imposed by section 2552, subsection 1, paragraphs G to J and M to the Medical Care Services Other Special Revenue Funds account, the Other Special Revenue Funds Mental Health Services – Community

Medicaid Program, the Medicaid Services – Adult Developmental Services program and the Office of Substance Abuse – Medicaid Seed program within the Department of Health and Human Services.

Sec. H-10. Application date. This Part applies to sales occurring on or after October 1, 2021.

**PART H
SUMMARY**

This Part updates, clarifies and simplifies the service provider tax law regarding consumer purchases of digital media by equalizing the tax treatment between the various modes of purchase for sales occurring on or after October 1, 2021.

PART I

Sec. I-1. Carry balances; Debt Service - Government Facilities Authority. Notwithstanding any provision of law to the contrary, the State Controller shall carry any remaining balances in the Debt Service - Government Facilities Authority program in the Department of Administrative and Financial Services in each year of the 2022-2023 biennium into the following fiscal year.

**PART I
SUMMARY**

This Part renews the authority for the Debt Service – Government Facilities Authority program to carry their funds in the following biennium.

PART J

Sec. J-1. Transfer of funds. Notwithstanding any provision of law to the contrary, the State Controller shall transfer to the unappropriated surplus of the General Fund \$1,000,000 no later than June 30, 2022 and \$1,000,000 no later than June 30, 2023 from the Medical Use of Marijuana Fund, established in the Maine Revised Statutes, Title 22, section 2430.

**PART J
SUMMARY**

This transfers \$1,000,000 for fiscal year 2021-22 and \$1,000,000 for fiscal year 2022-23 from the Medical Use of Marijuana Fund to the unappropriated surplus of the General Fund.

based upon the scheduled workweek in effect prior to the employee's participation in the voluntary employee incentive program.

Sec. Q-3. Continuation of group life insurance. Notwithstanding the Maine Revised Statutes, Title 5, sections 903 and 18056 and the rules of the Maine Public Employees Retirement System, the life, accidental death and dismemberment, supplemental and dependent insurance amounts for a state employee who applies prior to July 1, 2023 and is approved to participate in a voluntary employee incentive program under section 1 of this Part are based upon the scheduled hours of the employee prior to the employee's participation in the voluntary employee incentive program.

Sec. Q-4. General Fund savings. Notwithstanding the Maine Revised Statutes, Title 5, section 1585, the State Budget Officer shall transfer the General Fund savings resulting from the voluntary employee incentive programs under section 1 of this Part to the General Fund Compensation and Benefit Plan account in the Department of Administrative and Financial Services. The State Budget Officer shall submit to the joint standing committee of the Legislature having jurisdiction over appropriations and financial affairs a report of the transferred amounts no later than January 15, 2022 for fiscal year 2021-22 and no later than January 15, 2023 for fiscal year 2022-23.

Sec. Q-5. Lapsed balances. Notwithstanding any other provision of law, \$150,000 in fiscal year 2021-22 and \$150,000 in fiscal year 2022-23 of savings identified from the voluntary employee incentive programs in this Part lapse to the General Fund.

PART Q SUMMARY

This Part continues the voluntary employee incentive program through the 2022-2023 biennium.

PART R

Sec. R-1. Tax expenditures. In accordance with the Maine Revised Statutes, Title 5, section 1666 and to the extent not otherwise provided in this Act, funding is continued for each individual tax expenditure, as defined in Title 5, section 1666, reported in the budget document submitted to the Legislature by the Governor on January 8, 2021 in the first regular legislative session.

PART R SUMMARY

This Part continues authorization for each individual tax expenditure provided by statute.

Revenue Outlook and Forecast – Tax Expenditures

Section 1: TAX EXPENDITURES

State law requires Maine Revenue Services-Office of Tax Policy to provide two tax expenditure reports in January of every odd-numbered year. The first report must be included in the state budget document. 5 M.R.S.A. §1664 provides that the document specifically include

. . . the estimated loss in revenue during the last completed fiscal year and the fiscal year in progress, and the anticipated loss in revenue for each fiscal year of the ensuing biennium, caused by the tax expenditures provided in Maine statutes; the term "tax expenditures" means those State tax revenue losses attributable to provisions of Maine tax laws which allow a special exclusion, exemption or deduction or which provide a specific credit, a preferential rate of tax or a deferral of tax liability.

The second report, required by 36 M.R.S.A. § 199-B, must be submitted to the Joint Standing Committee on Taxation. This report must contain

“a summary of each tax expenditure, a description of the purpose and background of the tax expenditure and the groups likely to benefit from the tax expenditure, an estimate of the cost of the tax expenditure for the current biennium, any issues regarding tax expenditures that need to be considered by the Legislature, and any recommendation regarding the amendment, repeal or replacement of the tax expenditure.”

This report meets the first statutory requirement.

The tax expenditure budget is a concept that was developed to assure a budget review process for tax preferences similar to the review required for direct expenditure programs. The federal government and most state governments engage in a periodic review of tax expenditures. At the federal level a “normal” income tax structure is first determined using the broadest possible definition of income. Tax expenditures are reductions in income caused by a special exclusion, exemption or deduction, or reductions in tax liability which provide a tax credit, preferential tax rate or deferral of tax liability. At the state level this same “normal” tax law reference is used to calculate both sales and income tax expenditures.

Generally, tax expenditures provide tax incentives designed to encourage certain activities by taxpayers or provide relief to taxpayers in special circumstances. Many tax expenditures are the equivalent of a governmental subsidy in which the foregone tax revenue is essentially a direct budget outlay to specific groups of taxpayers. The object of this report is to identify and estimate the fiscal impact of those provisions of the state tax structure which grant benefits analogous to those provided by direct state spending programs.

In developing this report we have excluded from the above definition of tax expenditure those expenditures that are (1) established by federal mandate (e.g., the sales tax exclusion for food stamp

purchases), (2) created at the state level to maintain conformity with traditional tax law when the federal government deviates from that law because it creates credits that the state does not adopt (e.g., the subtraction modification associated with federal work opportunity credit), or (3) the result of the state taxing certain activities under a different tax system (e.g., the income of a financial institution that is an S corporation).

In estimating the revenue loss attributed to a particular tax expenditure, it is assumed that the provision of law granting special tax treatment is repealed and that no other changes in tax law, taxpayer behavior or general economic activity occur as a result of its repeal. Consequently, it should not be concluded that the repeal of any of these tax expenditures will necessarily generate the amount of revenue which they are estimated to forego.

Some tax expenditures are estimated rather accurately from available administrative information or the state's micro-simulation tax models. For a much larger number of expenditures, special data must be developed which is less complete and accurate. Estimates for fiscal year 2022 and fiscal year 2023 generally assume modest increases in household and business activity as the economy recovers from the COVID-19 recession, based on the economic forecast provided by the Consensus Economic Forecasting Committee in November 2020.

Finally, there are some expenditures where no information exists, and our limited resources prevent any special survey or other data generation procedures. Estimates for this group are reported as a range in an attempt to place some bounds on the size of these expenditures.

Maine's individual and corporate income tax systems are based upon the federal definitions of adjusted gross income and taxable income. Therefore, certain tax expenditures are authorized by continued acceptance of the provisions of the Internal Revenue Code. Unlike sales and excise tax expenditures or state income tax expenditures related to state tax credits or modifications from Federal Adjusted Gross Income (AGI), these are not subject to a systematic, periodic review by the Legislature. In many cases, the basis for identifying, estimating and forecasting income tax expenditures which are derived from federal conformity is the Joint Committee on Taxation's (JCT) Estimates of Federal Tax Expenditures for Federal Fiscal Years 2020-2024, compiled by the U.S. Joint Standing Committee on Taxation in their November 2020 report.

Tax expenditures resulting from conformity to Federal AGI that do not involve an above-the-line deduction on the Federal Form 1040 are particularly challenging to estimate due to a lack of data. For this reason we isolate these expenditures at the end of the income tax section and provide specific estimates only for the largest expenditures. These estimates, based on the JCT study, are only intended to convey the order of magnitude of the expenditure.

All tax expenditure estimates in this report reflect revenue loss to the General Fund.

General Fund Tax Expenditures – Income Tax (Personal and Corporate) and Property Tax Reimbursement

General Fund Income Tax Expenditures	36 MRSA §	FY'20	FY'21	FY'22	FY'23
Reimbursement For Business Equipment Tax Exemption to Municipalities	Chapter 105, Subchapter 4-c	\$49,194,722	\$49,755,000	\$57,050,000	\$61,900,000
Reimbursement for Taxes Paid on Certain Business Property (BETR)	Chapter 915	\$25,490,793	\$21,600,000	\$20,200,000	\$18,900,000
Income from depreciation recapture on sale of multi-family affordable housing property	5122(2)(Z)	B	B	B	B
Deduction for Social Security Benefits Taxable at Federal Level	5122(2)(C)	\$99,100,000	\$102,900,000	\$110,200,000	\$119,600,000
Deduction for Contributions to Capital Construction Funds	5122(2)(I)	\$560,000	\$530,000	\$520,000	\$520,000
Deduction for Pension Income	5122(2)(M)	\$31,200,000	\$31,100,000	\$31,200,000	\$31,600,000
Deduction for Interest and Dividends on Maine State and Local Securities - Individual Income Tax	5122(2)(N)	\$500,000	\$500,000	\$500,000	\$500,000
Deduction for Holocaust Victim Settlement Payments	5122(2)(O)	A	A	A	A
Deduction for active duty military pay earned outside of Maine	5122(2)(LL)	\$900,000	\$910,000	\$910,000	\$930,000
Military annuity payments made to survivor	5122(2)(HH)	\$58,000	\$58,000	\$57,000	\$57,000
Family development account proceeds	10 MRSA §1077	A	A	A	A
Municipal property tax benefits for senior citizens	5122(2)(EE)	A	A	A	A
Deduction for gain on sales of eligible timberlands	5122(2)(U)	A	B	C	C
Itemized Deductions	5125	\$9,200,000	\$9,000,000	\$8,700,000	\$8,800,000
Additional standard deduction for the elderly and disabled	5124-A	\$9,100,000	\$9,400,000	\$10,400,000	\$10,900,000
Deduction for Exempt Associations, Trusts and Organizations	5162(2)	A	A	A	A
Deduction for Interest and Dividends on U.S., Maine State and Local Securities	5200-A(2)(K)	C	C	C	C
Credit to Beneficiary for Accumulation Distribution	5214-A	B	B	B	B
Seed Capital Investment Tax Credit	5216-B	\$3,900,000	\$5,500,000	\$6,900,000	\$8,400,000
Credit for Educational Opportunity	5217-D	\$28,800,000	\$23,000,000	\$41,500,000	\$47,900,000
Income Tax Credit for Child Care Expense	5218	\$4,250,000	\$4,200,000	\$4,150,000	\$4,150,000
Research Expense Tax Credit	5219-K	\$3,960,000	\$2,530,000	\$1,650,000	\$2,180,000
Credit for Rehabilitation of Historic Properties	5219-BB	\$10,200,000	\$9,350,000	\$8,950,000	\$9,200,000
Earned Income Credit**	5219-S	\$8,800,000	\$8,720,000	\$16,630,000	\$16,630,000
Pine Tree Development Zone Tax Credit	5219-W	\$2,350,000	\$1,640,000	\$1,660,000	\$1,700,000
Biofuel commercial production and commercial use	5219-XX	\$0	\$0	A	A
	5219-Y, c. 919-				
Tax Benefits for Media Production Companies	A	\$128,590	\$50,000	\$150,000	\$150,000
Dental Care Access Credit	5219-BB	\$42,000	\$64,000	\$111,000	\$166,000
New Markets Capital Investment Credit	5219-HH	\$12,994,000	\$9,026,000	\$4,306,000	\$3,667,000
Credit for Wellness Programs	5219-FF	\$12,000	\$12,000	\$12,000	\$12,000
Maine fishery infrastructure investment tax credit	5216-D	B	B	B	B
Innovation Finance Credit	5219-EE	\$0	\$0	*	*
Primary Care Access Credit	5219-LL	\$159,000	\$208,000	\$256,000	\$319,000
Property Tax Fairness Credit	5219-KK	\$26,000,000	\$35,650,000	\$35,350,000	\$35,350,000
Sales Tax Fairness Credit	5213-A	\$24,600,000	\$23,900,000	\$23,800,000	\$22,950,000
Maine Capital Investment Credit for tyboa 1/1/20	5219-NN	\$0	\$2,800,000	\$4,250,000	\$5,000,000
Credit for certain homestead modifications	5219-PP	\$4,365	\$5,000	\$6,000	\$6,000
Credit for disability income protection plans in the workplace	5219-OO	A	B	B	B
Adult dependent care credit	5218-A	\$22,000	\$24,000	\$24,000	\$24,000
Credit for major business headquarters expansions	5219-QQ	\$0	\$0	\$0	\$760,000
	5219-UU and				
Employer Credit for Family Leave	2536	\$60,000	\$20,000	\$40,000	\$0
Employment Tax Increment Financing	Chapter 917 Title 5 Ch.383 SubCh. 3 Art. 1-	\$12,359,040	\$12,657,535	\$10,400,000	\$10,650,000
Loring Job Increment Financing	C	\$1,130,437	\$3,182	\$480,000	\$480,000

A represents an estimated spread of \$0 - \$10,000

B represents an estimated spread of \$0 - \$49,999

C represents an estimated spread of \$20,000 - \$100,000

D represents an estimated spread of \$0 - \$760,000

E represents an estimated spread of \$500,000 - \$2,000,000

F represents an estimated spread of \$1,500,00 - \$2,500,000

* represents a potential liability

**The General Fund revenue loss from the EITC is net of reimbursements from TANF funds for the EITC. The gross revenue reduction from the EITC is approximately \$9.6 million in FY 2020 and \$24.6 million in FY 21.

General Fund Income Tax Expenditures	36 MRSA § Title 5 §13083-S-	FY'20	FY'21	FY'22	FY'23
Brunswick Naval Air Station Job Increment Financing	1	\$380,454	\$428,230	\$430,000	\$430,000
Shipbuilding Facility Credit	5219-RR	\$0	\$2,887,500	\$2,850,000	\$2,850,000
Credit for major food processing and manufacturing facility expansion	5219-VV	\$0	\$0	\$0	\$1,111,500
Credit for affordable housing	5219-WW	\$0	\$0	\$8,645,000	\$9,500,000
Renewable chemicals tax credit	5219-XX	\$0	\$0	\$47,500	\$95,000

CONFORMITY WITH INTERNAL REVENUE CODE DEFINITION OF FEDERAL ADJUSTED GROSS INCOME: ABOVE THE LINE DEDUCTIONS

Health Savings Accounts	5102(1-D)	\$2,300,000	\$2,350,000	\$2,350,000	\$2,450,000
Deduction for Interest of Student Loans	5102(1-D)	\$4,800,000	\$4,950,000	\$4,900,000	\$5,150,000
Moving Expenses Deduction	5102(1-D)	\$10,000	\$10,000	\$10,000	\$10,000
Pension Contributions -- Individual Retirement Plans	5102(1-D)	\$5,350,000	\$5,500,000	\$5,500,000	\$5,750,000
Pension Contributions -- Partners & Sole Proprietors --Self-employed SEP, SIMPLE, and KEOGH Plans	5102(1-D)	\$6,250,000	\$6,450,000	\$6,450,000	\$6,700,000
Self-Employed Medical Insurance Premiums	5102(1-D)	\$10,100,000	\$10,300,000	\$10,350,000	\$10,900,000

CONFORMITY WITH INTERNAL REVENUE CODE DEFINITION OF FEDERAL ADJUSTED GROSS INCOME: OTHER

Certain Interest Income Excluded from Federal Adjusted Gross Income	5102(1-D)	\$10,100,000	\$9,750,000	\$9,350,000	\$9,200,000
Section 179 Expensing	5102(1-D)	\$3,100,000	\$2,800,000	\$2,450,000	\$3,650,000
Deduction for dividends received by domestic corporations from certain foreign corporations	5102(1-D)	E	E	E	E
Deduction for foreign-derived intangible income	5102(1-D)	\$7,950,000	\$8,760,000	\$9,550,000	\$10,500,000
Opportunity Zones	5102(1-D)	F	F	F	F
Pension Contributions & Earnings -- Employer-Provided Pension Contributions and Earnings	5102(1-D)	\$270,100,000	\$303,800,000	\$341,700,000	\$387,100,000
Employer-Paid Medical Insurance and Expenses	5102(1-D)	\$179,000,000	\$187,700,000	\$196,500,000	\$205,500,000
Exclusion of Capital Gains at Death	5102(1-D)	\$25,300,000	\$25,300,000	\$25,600,000	\$26,600,000
Exclusion of Capital Gains on Sales of Principal Residences	5102(1-D)	\$21,000,000	\$22,700,000	\$24,000,000	\$25,500,000
Social Security and Railroad Retirement Benefits Untaxed at the Federal Level	5102(1-D)	\$57,800,000	\$59,300,000	\$62,400,000	\$66,700,000
Federal Conformity Other:					
National Defense and International Affairs	5102(1-D)		\$7 - \$12 million per year		
Energy	5102(1-D)		\$1 - \$3 million per year		
Natural Resources, Environment, Agriculture	5102(1-D)		\$500k - \$3 million per year		
Commerce	5102(1-D)		\$30 - \$70 million per year		
Education and Training	5102(1-D)		\$8 - \$12 million per year		
Employment	5102(1-D)		\$18 - \$28 million per year		
Health and Income Security	5102(1-D)		\$60 - \$80 million per year		
Miscellaneous	5102(1-D)		\$30 - \$50 million per year		

A represents an estimated spread of \$0 - \$10,000
B represents an estimated spread of \$0 - \$49,999
C represents an estimated spread of \$20,000 - \$100,000
D represents an estimated spread of \$0 - \$760,000
E represents an estimated spread of \$500,000 - \$2,000,000
F represents an estimated spread of \$1,500,00 - \$2,500,000

General Fund Tax Expenditures – Sales, Motor Fuel and Service Provider Taxes

General Fund Sales & Use Tax Expenditures	36 MRSA §	FY'20	FY'21	FY'22	FY'23
Exempt from Sales Tax the Fee Associated with the Paint	1752.14	\$71,000	\$73,000	\$74,000	\$76,000
Sales to the State & Political Subdivisions	1760.2	\$204,660,000	\$210,190,000	\$214,720,000	\$222,230,000
Grocery Staples	1760.3	\$187,140,000	\$191,270,000	\$194,450,000	\$200,280,000
Ships Stores	1760.4	C	C	C	C
Prescription Drugs	1760.5	\$104,760,000	\$107,900,000	\$110,550,000	\$114,750,000
Prosthetic or Orthotic Device	1760.5A	\$4,982,000	\$5,067,000	\$5,126,000	\$5,254,000
Meals Served by Public or Private Schools	1760.6A	\$7,178,000	\$7,265,000	\$7,314,000	\$7,460,000
Meals Served to Patients in Hospitals & Nursing Homes	1760.6B	\$10,150,000	\$10,370,000	\$10,540,000	\$10,860,000
Providing Meals for the Elderly	1760.6C	C	C	C	C
Providing Meals to Residents of Certain Nonprofit Congregate Housing Facilities	1760.6D	A	A	A	A
Certain Meals Served by Colleges to Employees of the College	1760.6E	A	A	A	A
Meals Served by Youth Camps that are Licensed by DHHS	1760.6F	C	C	C	C
Meals Served by a Retirement Facility to its Residents	1760.6G	C	C	C	C
Products Used in Agricultural and Aquacultural Production & Bait	1760.7A-C	\$9,130,000	\$9,150,000	\$9,120,000	\$9,210,000
Certain Jet Fuel	1760.8B	\$3,610,000	\$3,350,000	\$3,640,000	\$3,680,000
Coal, Oil & Wood for Cooking & Heating Homes	1760.9	\$40,070,000	\$40,560,000	\$40,830,000	\$41,650,000
Fuel Oil for Burning Blueberry Land	1760.9A	A	A	A	A
First 750 KW Hours of Residential Electricity Per Month	1760.9B	\$27,160,000	\$27,490,000	\$27,670,000	\$28,230,000
Gas When Used for Cooking & Heating in Residences	1760.9C	\$11,550,000	\$11,690,000	\$11,770,000	\$12,000,000
Fuel and Electricity Used in Manufacturing	1760.9D	\$15,104,000	\$16,360,000	\$17,100,000	\$18,050,000
Fuel Oil or Coal which become an Ingredient or Component Part	1760.9G	A	A	A	A
Certain Returnable Containers	1760.12	D	D	D	D
Packaging Materials	1760.12A	\$29,860,000	\$30,230,000	\$30,430,000	\$31,010,000
Free Publications and Components of Publications	1760.14-A	D	D	D	D
Sales to Hospitals, Research Centers, Churches and Schools	1760.16	F	F	F	F
Rental Charges for Living Quarters in Nursing Homes and Hospitals	1760.18	C	C	C	C
Sales to Certain Residential Child Care Facilities	1760.18A	B	B	B	B
Rental of Living Quarters at Schools	1760.19	\$8,070,000	\$8,000,000	\$7,900,000	\$7,900,000
Rental Charges on Continuous Residence for More Than 28 Days	1760.20	\$92,330,000	\$94,370,000	\$95,940,000	\$98,810,000
Automobiles Used in Driver Education Programs	1760.21	A	A	A	A
Certain Loaner Vehicles	1760.21A	C	C	C	C
Automobiles Sold to Amputee Veterans	1760.22	A	A	A	A
Certain Vehicles Purchased or Leased by Nonresidents	1760.23C	C	C	C	C
Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	1760.23D	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Funeral Services	1760.24	\$7,370,000	\$7,460,000	\$7,510,000	\$7,660,000
Watercraft Purchased by Nonresidents	1760.25	C	C	C	C
Certain Sales of Snowmobiles and All terrain Vehicles to Nonresidents	1760.25C	A	A	A	A
Sales to Ambulance Services & Fire Departments	1760.26	C	C	C	C
Sales to Comm. Mental Health, Substance Abuse Facilities & to Facilities for the Developmentally Disabled	1760.28	B	B	B	B
Water Pollution Control Facilities	1760.29	C	C	C	C
Air Pollution Control Facilities	1760.30	C	C	C	C
Machinery & Equipment	1760.31	\$33,950,000	\$33,690,000	\$33,920,000	\$34,590,000
New Machinery for Experimental Research	1760.32	B	B	B	B
Diabetic Supplies	1760.33	D	D	D	D
Sales Through Coin Operated Vending Machines	1760.34	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Goods & Services for Seeing Eye Dogs	1760.35	A	A	A	A
Sales to Regional Planning Agencies	1760.37	A	A	A	A
Water Used in Private Residences	1760.39	\$12,980,000	\$13,200,000	\$13,350,000	\$13,690,000
Mobile & Modular Homes	1760.40	\$4,100,000	\$4,150,000	\$4,200,000	\$4,300,000
Property Used in Interstate Commerce	1760.41	D	D	D	D
Sales to Historical Societies & Museums	1760.42	B	B	B	B
Sales to Child Care Facilities	1760.43	B	B	B	B

A represents an estimated spread of \$0 - \$49,999

B represents an estimated spread of \$50,000 - \$249,999

C represents an estimated spread of \$250,000 - \$999,999

D represents an estimated spread of \$1,000,000 - \$2,999,999

E represents an estimated spread of \$3,000,000 - \$5,999,999

F represents an estimated spread of \$6,000,000 or more

General Fund Sales & Use Tax Expenditures	36 MRSA §	FY'20	FY'21	FY'22	FY'23
Sales to Emergency Shelters & Feeding Organizations	1760.47A	B	B	B	B
Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	1760.49	C	C	C	C
Sales to Church Affiliated Residential Homes	1760.44	A	A	A	A
Certain Property Purchased Out of State	1760.45	D	D	D	D
Sales to Organ. that Provide Residential Facilities for Med. Patients	1760.46	A	A	A	A
Sales to any Nonprofit Free Libraries	1760.50	B	B	B	B
Sales to Veterans Memorial Cemetery Associations	1760.51	A	A	A	A
Railroad Track Materials	1760.52	\$650,000	\$660,000	\$670,000	\$680,000
Sales to Nonprofit Rescue Operations	1760.53	A	A	A	A
Sales to Hospice Organizations	1760.55	A	A	A	A
Sales to Nonprofit Youth & Scouting Organizations	1760.56	C	C	C	C
Self Help Literature on Alcoholism	1760.57	A	A	A	A
Portable Classrooms	1760.58	A	A	A	A
Sales to Certain Incorporated. Nonprofit Educational Orgs.	1760.59	A	A	A	A
Sales to Incorporated Nonprofit Animal Shelters	1760.60	A	A	A	A
Construction Contracts with Exempt Organizations	1760.61	D	D	D	D
Sales to Certain Charitable Suppliers of Medical Equipment	1760.62	A	A	A	A
Sales to Orgs that Fulfill the Wishes of Children with Life-threatening Diseases	1760.63	A	A	A	A
Sales by Schools & School Sponsored Organizations	1760.64	C	C	C	C
Sales to Monasteries and Convents	1760.65	A	A	A	A
Sales to Providers of Certain Support Systems for Single Parent Families	1760.66	A	A	A	A
Sales to Nonprofit Home Construction Organizations	1760.67	B	B	B	B
Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	1760.69	A	A	A	A
Sales to Orgs that Provide Certain Services for Hearing-impaired Persons	1760.70	A	A	A	A
Sales to State Chartered Credit Unions	1760.71	A	A	A	A
Sales to Nonprofit Housing Development Organizations	1760.72	B	B	B	B
Seedlings for Commercial Forestry Use	1760.73	B	B	B	B
Property Used in Manufacturing Production	1760.74	\$201,800,000	\$200,200,000	\$201,600,000	\$205,600,000
Meals & Lodging Provided to Employees	1760.75	B	B	B	B
Certain Aircraft Parts	1760.76	A	A	A	A
Sales to Eye Banks	1760.77	A	A	A	A
Sales of Certain Farm Animal Bedding & Hay	1760.78	A	A	A	A
Electricity Used for Net Billing	1760.80	\$850,000	\$2,800,000	\$6,200,000	\$7,300,000
Animal Waste Storage Facility	1760.81	A	A	A	A
Sales of Property Delivered Outside this State	1760.82	F	F	F	F
Sales of Certain Printed Materials	1760.83	C	C	C	C
Sales to Centers for Innovation	1760.84	A	A	A	A
Certain Sales by an Auxiliary Organization of the American Legion	1760.85	B	B	B	B
Pine Tree Development Zone Businesses; Reimbursement of Certain Taxes	2016	\$285,650	\$220,000	\$220,000	\$230,000
Sales of Tangible Personal Property to Qualified Development Zone Businesses	1760.87	D	D	D	D
Sales of Certain Aircraft	1760.88	B	B	B	B
Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	1760.88-A	C	C	C	C
Sales of Certain Qualified Snowmobile Trail Grooming Equipment	1760.90	\$8,000	\$11,500	\$12,500	\$13,500
Certain Sales of Electrical Energy	1760.91	C	C	C	C
Certain Vehicle Rentals	1760.92	A	A	A	A
Plastic Bags Sold to Redemption Centers	1760.93	\$41,000	\$42,000	\$42,000	\$43,000
Positive Airway Pressure Equipment and Supplies	1760.94	C	C	C	C
Sales of Certain Adaptive Equipment	1760.95	\$82,000	\$82,000	\$83,000	\$86,000
Sales to Certain Veterans Support Organizations	1760.98	\$20,000	\$21,000	\$22,000	\$22,000
Sales to Nonprofit Library Collaboratives	1760.99	A	A	A	A

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 C represents an estimated spread of \$250,000 - \$999,999
 D represents an estimated spread of \$1,000,000 - \$2,999,999
 E represents an estimated spread of \$3,000,000 - \$5,999,999
 F represents an estimated spread of \$6,000,000 or more

General Fund Sales & Use Tax Expenditures	36 MRSA §	FY'20	FY'21	FY'22	FY'23
Sales to Certain Veterans Service Organizations	1760.100	\$99,000	\$101,000	\$103,000	\$106,000
An Act To Provide a Sales Tax Exemption for Nonprofit Heating Assistance Organizations	1760.102	\$500	\$500	\$500	\$500
An Act To Exempt from Taxation Sales to Certain Nonprofit Organizations Supporting Veterans	1760.103	\$2,500	\$2,600	\$2,700	\$2,800
Sales to Nonprofit Youth Camps	1760.103	\$0	\$74,100	\$76,000	\$77,900
Sales to Pet Food Pantries	1760.103	\$0	\$5,300	\$5,400	\$5,550
Sales to Certain Nonprofit Charitable Organizations	1760.103	\$0	\$202,100	\$205,500	\$211,600
Trade In Credits	1765	\$21,970,000	\$24,580,000	\$23,630,000	\$24,440,000
Returned Merchandise Donated to Charity	1863	B	B	B	B
Merchandise Donated from a Retailers Inventory to Exempt Organizations	1864	B	B	B	B
Refund of Sales Tax on Goods Removed from the State	2012	A	A	A	A
Refund of Sales Tax on Certain Depreciable Machinery and Equipment	2013	\$14,170,000	\$14,090,000	\$15,010,000	\$15,900,000
Fish Passage Facilities	2014	A	A	A	A
Refund of Sales Tax on Purchases of Parts and Supplies for Windjammers	2020	B	B	B	B
Consumer Purchases of Medical Services	1752.11	\$558,900,000	\$578,500,000	\$595,800,000	\$611,300,000
Consumer Purchases of Transportation Services	1752.11	\$34,700,000	\$36,900,000	\$37,800,000	\$39,300,000
Consumer Purchases of Amusement and Recreational Services	1752.11	\$64,800,000	\$67,100,000	\$68,200,000	\$69,300,000
Consumer Purchases of Financial Services	1752.11	\$195,400,000	\$201,600,000	\$205,800,000	\$208,000,000
Consumer Purchases of Information Services Except Telecommunications	1752.11	\$21,000,000	\$21,000,000	\$21,600,000	\$22,100,000
Consumer Purchases of Education Services	1752.11	\$73,000,000	\$73,100,000	\$75,200,000	\$77,100,000
Consumer Purchases of Personal, Household and Business Services	1752.11	\$77,000,000	\$77,200,000	\$79,400,000	\$81,400,000
Consumer Purchases of Social Services	1752.11	\$52,900,000	\$53,000,000	\$54,500,000	\$55,900,000
Business Purchases of Transportation Services	1752.11	\$66,700,000	\$66,100,000	\$68,300,000	\$68,800,000
Business Purchases of Information Services Except Telecommunications	1752.11	\$36,900,000	\$36,200,000	\$37,300,000	\$38,700,000
Business Purchases of Financial Services	1752.11	\$273,100,000	\$269,600,000	\$274,700,000	\$283,700,000
Business Purchases of Legal, Business, Administrative and Support Services	1752.11	\$496,700,000	\$488,700,000	\$504,500,000	\$520,900,000
Business Purchases of Educational Services	1752.11	\$7,600,000	\$7,600,000	\$7,800,000	\$7,900,000
Business Purchases of Medical Services	1752.11	\$13,600,000	\$13,600,000	\$14,000,000	\$14,500,000
Business Purchases of Social Services	1752.11	\$270,000	\$270,000	\$270,000	\$280,000
Business Purchases of Amusement and Recreational Services	1752.11	\$11,900,000	\$11,600,000	\$12,200,000	\$12,700,000
Business Purchases of Repair, Maintenance and Personal Services, Excluding Construction Services	1752.11	\$30,400,000	\$30,900,000	\$31,900,000	\$33,600,000
Business Purchases of Construction Services for Maintenance and Repair	1752.11	\$44,100,000	\$43,600,000	\$44,100,000	\$45,500,000
Casual Sales	1752.11	D	D	D	D

A represents an estimated spread of \$0 - \$49,999

B represents an estimated spread of \$50,000 - \$249,999

C represents an estimated spread of \$250,000 - \$999,999

D represents an estimated spread of \$1,000,000 - \$2,999,999

E represents an estimated spread of \$3,000,000 - \$5,999,999

F represents an estimated spread of \$6,000,000 or more

	36 MRSA §	FY'20	FY'21	FY'22	FY'23
General Fund Service Provider Tax Expenditures					
Sales to the State & Political Subdivisions	2557.2	D	D	D	D
Sales to Hospitals, Research Centers, Churches and Schools	2557.3	C	C	C	C
Sales to Certain Nonprofit Residential Child Care Institutions	2557.4	A	A	A	A
Sales to Ambulance Services & Fire Departments	2557.5	A	A	A	A
Sales to Comm. Mental Health, Substance Abuse & Mental Retardation Facilities	1760.28	B	B	B	B
Sales to Regional Planning Agencies	2557.6	A	A	A	A
Sales to Historical Societies & Museums	2557.7	A	A	A	A
Sales to Day Care Centers & Nursery Schools	2557.8	A	A	A	A
Sales to Church Affiliated Residential Homes	2557.9	A	A	A	A
Sales to Organ. that Provide Residential Facilities for Med. Patients	2557.1	A	A	A	A
Sales to Emergency Shelters & Feeding Organizations	2557.12	A	A	A	A
Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	2557.13	B	B	B	B
Sales to any Nonprofit Free Libraries	2557.14	A	A	A	A
Sales to Veterans Memorial Cemetery Associations	2557.15	A	A	A	A
Sales to Nonprofit Rescue Operations	2557.16	A	A	A	A
Sales to Hospice Organizations	2557.17	A	A	A	A
Sales to Nonprofit Youth & Scouting Organizations	2557.18	B	B	B	B
Sales to Certain Incorporated, Nonprofit Educational Orgs.	2557.19	A	A	A	A
Sales to Certain Charitable Suppliers of Medical Equipment	2557.2	A	A	A	A
Life-Threatening Diseases	2557.21	A	A	A	A
Sales to Providers of Certain Support Systems for Single-Parent Families	2557.22	A	A	A	A
Sales to Nonprofit Home Construction Organizations	2557.23	A	A	A	A
Sales to Orgs that Create & Maintain a Registry of Vietnam Veterans	2557.24	A	A	A	A
Sales to Orgs that Provide Certain Services for Hearing-Impaired Persons	2557.25	A	A	A	A
Sales to State-Chartered Credit Unions	2557.26	A	A	A	A
Sales to Nonprofit Housing Development Organizations	2557.27	A	A	A	A
Sales to Eye Banks	2557.28	A	A	A	A
Sales to Centers for Innovation	2557.29	A	A	A	A
Construction contracts with exempt organizations	2557.31	C	C	C	C
Certain Telecommunications Services	2557.33,34	D	D	D	D
Certain Veterans' Support Organizations	2557.37	A	A	A	A
Nonprofit Library Collaboratives	2557.38	A	A	A	A
General Fund Cigarette Tax Expenditure					
Cigarette Stamp Tax Deduction for Licensed Distributors	4366A.2	\$1,403,166	\$1,375,130	\$1,347,621	\$1,320,665
Highway Fund Sales & Use Tax Expenditures					
Motor Vehicle Fuel.	1760.8-A	\$112,500,000	\$89,500,000	\$105,500,000	\$117,200,000

A represents an estimated spread of \$0 - \$49,999
B represents an estimated spread of \$50,000 - \$249,999
C represents an estimated spread of \$250,000 - \$999,999
D represents an estimated spread of \$1,000,000 - \$2,999,999
E represents an estimated spread of \$3,000,000 - \$5,999,999
F represents an estimated spread of \$6,000,000 or more

Other Fund Tax Expenditures – Sales, Motor Fuel and Service Provider Taxes

	36 MRSA §	FY'20	FY'21	FY'22	FY'23
Real Estate Transfer Tax Expenditures					
Exemptions of the Real Estate Transfer Tax, General Fund	4641C	\$8,429,807	\$9,930,000	\$10,230,000	\$10,610,000
Exemptions of the Real Estate Transfer Tax, HOME Fund	4641C	\$8,422,283	\$9,930,000	\$10,230,000	\$10,610,000
Multimodal Transportation Fund Aeronautical Fuel Tax Expenditures					
Excise Tax Exemption on Jet or Turbo Jet Fuel International Flights	2903	\$132,204	\$100,000	\$139,000	\$142,000
Refund of Excise Tax on Fuel Used in Piston Aircraft	2910	\$20,000	\$20,000	\$20,000	\$20,000
Highway Fund Gasoline and Special Fuel Tax Expenditures					
State and Local Government Exemption from the Gasoline Tax.	2903	\$838,000	\$838,000	\$838,000	\$838,000
Gasoline Exported from the State.	2903	\$43,443,000	\$42,470,000	\$45,627,000	\$46,659,000
Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	2908 and 2909	\$227,000	\$227,000	\$227,000	\$227,000
Refund of the Gasoline Tax to Government Agencies and Political Subdivisions	2910-B	\$1,205,000	\$1,205,000	\$1,205,000	\$1,205,000
State & Local Government Exemption from the Special Fuel Tax	3204-A	\$2,012,000	\$2,012,000	\$2,012,000	\$2,012,000
Special Fuel Exported from the State.	3204-A	\$8,594,000	\$8,503,000	\$8,678,000	\$8,808,000
Refund of Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	3215 and 3218	\$2,309,000	\$2,309,000	\$2,309,000	\$2,309,000
Refund of the Special Fuels Tax to Government Agencies and Political Subdivisions	3208-A	\$500,000	\$500,000	\$500,000	\$500,000