

**2021 Tax Expenditure Classification  
for *Category C - No Review*  
Approved by GOC on 03/12/2021**

ID #	Status	Expenditure Program Name	Brief Description	Rationale	FY22 Revenue Loss Estimate*	FY23 Revenue Loss Estimate*	Statutory Cite: Title 36 unless otherwise specified
12	N/A	Business Purchases of automobiles for the purpose of rentals for less than one year.	The sale, to a person engaged in the business of renting automobiles, of automobiles, integral parts of automobiles or accessories to automobiles, for rental or for use in an automobile rented for a period of less than one year. For the purposes of this subparagraph, "automobile" includes a pickup truck or van with a gross vehicle weight of less than 26,000 pounds. (This is an exemption by defining it as "not a retail sale".)	Business Incentive - Equipment Investment	\$0	\$0	§1752(11)(B)(3)
15	N/A	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.	Non-Business Incentive	\$0 - \$50,000	\$0 - \$50,000	§5219-00
17	N/A	Credit for Wellness Programs	Tax credit to employers with 20 or fewer employees for expenditures on wellness programs up to \$2,000.	Non-Business Incentive - Health & Safety	\$12,000	\$12,000	§5219-FF
21	N/A	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.	Non-Business Incentive	\$111,000	\$166,000	5219-DD
22	N/A	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.	Non-Business Incentive	\$0 - \$4,000,000*	\$0 - \$4,000,000*	5219-EE
23	N/A	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.	Non-Business Incentive	\$0 - \$50,000	\$0 - \$50,000	5122.2.Z
24	N/A	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.	Non-Business Incentive	\$256,000	\$319,000	5219-LL (relocated from 5219-KK)
26	N/A	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.	Tax Relief - Individuals	\$6,000	\$6,000	5219-PP

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28	N/A	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.	Tax Relief - Individuals	\$24,000	\$24,000	5218-A
38	N/A	Deduction for Holocaust Victim Settlement Payments	Deduction for settlement payments received by Holocaust victims.	Tax Relief	\$0 – \$10,000	\$0 – \$10,000	5122.2.O
39	N/A	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.	Charitable	\$22,000 - \$71,999	\$22,000 - \$71,999	1760.98 & 2557.37
40	N/A	Nonprofit Library Collaboratives	Sales tax and service provider tax exemption for nonprofit collaboratives of academic, public, school and special libraries.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.99 & 2557.38
43	N/A	Sales of Certain Qualified Snowmobile Trail Grooming Equipment	Tax exemption on sales of snowmobile trail grooming equipment to incorporated snowmobile clubs.	Charitable	\$12,500	\$13,500	1760.90
46	N/A	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.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.6.D
70	N/A	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.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.21
71	N/A	Automobiles Sold to Certain Disabled Veterans	Tax exemption on sales of automobiles to certain amputee and blind veterans.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.22
72	N/A	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.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.35
73	N/A	Sales to Regional Planning Agencies	Tax exemption on sales to regional planning commissions and councils of government.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.37 & 2557.7
74	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.44 & 2557.10
75	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.46 & 2557.11
76	N/A	Sales to Veterans' Memorial Cemetery Associations	Tax exemption on sales to nonprofit Veterans' Memorial Cemetery Associations.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.51 & 2557.15

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77	N/A	Sales to Nonprofit Rescue Operations	Tax exemption on sales to nonprofit volunteer search and rescue organizations.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.53 & 2557.16
78	N/A	Sales to Hospice Organizations	Tax exemption on sales to nonprofit hospice organizations.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.55 & 2557.17
79	N/A	Self-Help Literature on Alcoholism	Tax exemption on sales of self-help literature on alcoholism to alcoholics anonymous groups.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.57
80	N/A	Portable Classrooms	Tax exemption on sales of tangible personal property to become part of a portable classroom for lease to a school.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.58
81	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.59 & 2557.19
82	N/A	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.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.60
83	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.62 & 2557.20
84	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.63 & 2557.21
85	N/A	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.	Charitable	\$0 - \$49,999	\$0 - \$49,999	1760.65
86	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.66 & 2557.22
87	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.69 & 2557.24
88	N/A	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.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.70 & 2557.25
89	N/A	Sales to Eye Banks	Tax exemption on sales to nonprofit organizations whose primary purpose is to medically evaluate and distribute eyes for transplanted, research, and education.	Charitable	\$0 - \$99,998	\$0 - \$99,998	1760.77 & 2557.28

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110	N/A	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).	Tax Fairness	\$0 – \$50,000	\$0 – \$50,000	5214-A
111	N/A	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)	Tax Fairness	\$20,000	\$20,000	2910
112	N/A	Sales to State-Chartered Credit Unions	Tax exemption on sales to State-chartered credit unions.	Tax Fairness	\$0 - \$99,998	\$0 - \$99,998	1760.71 & 2557.26
113	N/A	Electricity Used for Net Billing	Tax exemption on sale or delivery of electricity to net energy billing customers for which no money is paid.	Tax Fairness	\$6,200,000	\$7,300,000	1760.80
114	N/A	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.	Tax Fairness	\$0 - \$49,999	\$0 – \$49,999	1760.92
140	N/A	Certain Aircraft Parts	Tax exemption on sale or use of aircraft parts used by a commercial airline under Federal Aviation Administration (FAA) regulations.	Interstate or Foreign Commerce	\$0 - \$49,999	\$0 - \$49,999	1760.76
141	N/A	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.	Interstate or Foreign Commerce	\$0 - \$49,999	\$0 - \$49,999	2012
142	N/A	Snowmobiles and All-terrain Vehicles Purchased by Nonresidents	Tax exemption on sales to a nonresident of snowmobiles or all-terrain vehicles.	Interstate or Foreign Commerce	\$0 - \$49,999	\$0 - \$49,999	1760.25-C
151	N/A	Fuel Oil for Burning Blueberry Land	Tax exemption on sales of fuel used to burn blueberry fields.	Inputs to Tangible Products	\$0 - \$49,999	\$0 - \$49,999	1760.9-A
152	N/A	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.	Inputs to Tangible Products	\$0 - \$49,999	\$0 - \$49,999	1760.9-G
153	N/A	Sales of Certain Farm Animal Bedding & Hay	Tax exemption on sales of organic bedding materials for farm animals and hay.	Inputs to Tangible Products	\$0 - \$49,999	\$0 - \$49,999	1760.78
158	N/A	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.	Specific Policy Goal/Mandate	\$0 - \$49,999	\$0 - \$49,999	1760.81
159	N/A	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.	Specific Policy Goal/Mandate	\$0 - \$99,998	\$0 - \$99,998	1760.84 & 2557.29
160	N/A	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.	Specific Policy Goal/Mandate	\$42,000	\$43,000	1760.93

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161	N/A	Fish Passage Facilities	Refund of sales or use tax paid on materials used in construction of fish passage facilities in dams, under specified conditions.	Specific Policy Goal/Mandate	\$0 - \$49,999	\$0 - \$49,999	2014
166	N/A	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.	Administrative Burden	\$0 - 49,999	\$0 - 49,999	1760.6.E
167	N/A	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.	Administrative Burden	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	1752.11.B(1)
168	N/A	Sales by Executors	Tax exemption on sales by a personal representative in the settlement of an estate.	Administrative Burden	\$0 - 49,999	\$0 - 49,999	1752.11.B(2)
169	N/A	Sales tax exemption for Paint Stewardship Program fee	Exempts from sales and use tax the fee imposed to fund the paint stewardship program. Effective December 1, 2018.	Administrative Burden	\$74,000	\$76,000	1752.14.B(12) conflict
170	N/A	Sales tax exemption for nonprofit heating assistance organizations	Exempts from sales and use tax organizations that have been determined by the US IRS to be exempt from taxation under §501(c)(3) of the federal Internal Revenue Code of 1986 and whose primary purpose is to provide residential heating assistance to low-income individuals. Effective October 1, 2018.	Charitable	\$500	\$500	1760.102 (conflict)
174	N/A	Sales tax exemption for certain support organizations for combat-injured veterans	Exempts from sales and use tax the service provider tax for incorporated nonprofit organizations organized for the primary purpose of operating a retreat in the State for combat-injured veterans and their families free of charge. Effective October 1, 2018.	Charitable	\$2,700	\$2,800	1760.103 & 2557.39
178	N/A	Cellular or wireless services supported by Federal universal support funds	Telephone services available to income-eligible Maine consumers and supported by federal universal service support funds are not subject to the service provider tax. Effective January 1, 2019.	Charitable	no estimate in MSTER	no estimate in MSTER	1752(14)(B) & 2551(15)(F)
179	N/A	Military annuity payments made to survivor	To the extent included in Federal AGI, annuity payments made to the survivor of a deceased member of the military who died as a result of service in active or reserve components of the United States Army, Navy, Air Force, Marines or Coast Guard under a survivor benefit plan or reserve component survivor benefit plan pursuant to 10 U.S. Code Chapter 73 are exempt from Maine income tax.	Tax Relief	\$57,000	\$57,000	5122(2)(HH)
180	N/A	Family development account proceeds	Individuals whose family income is below 200% of the poverty level may open a family development account in connection with an approved community development organization. Account balances and withdrawals are exempt from Maine individual income tax to the extent included in Federal AGI.	Tax Relief	\$0 - \$10,000	\$0 - \$10,000	10 MRSA §1077

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181	N/A	Municipal property tax benefits for senior citizens	A municipality by ordinance, may adopt a program that permits claimants who are at least 60 years of age to earn benefits up to a maximum \$1000 by volunteering to provide services to the municipality. The amount of benefits received during the tax year are exempt from Maine individual income tax.	Tax Relief	\$0 - \$10,000	\$0 - \$10,000	5122(2)(EE)
182	N/A	Deduction for gain on sales of eligible timberlands	A subtraction modification is allowed on the Maine individual income tax return equal to the applicable percentage of the gain from the sale of sustainably managed, eligible timberlands that is included in Federal AGI.	Tax Relief	\$345,000	\$395,000	5122(2)(U)
183	N/A	Student Loan Payment Subtraction Modification of AGI	A subtraction modification is allowed for a taxpayer who is a qualified health care employee and whose employer pays the employee's student loans directly to a lender.	Non-Business Incentive - Education	N/A	N/A	5122(2)(QQ) reallocated to 5122(2)(SS)
184	N/A	Sales tax exemption for watercraft by certain nonprofit transportation companies	Exemption if company operates pursuant to a written understanding with a municipality that the watercraft will be available at all times to transport emergency medical patients from an island to the mainland.	Charitable	Fiscal note says "very minor"		1760(26)(A)
186	N/A	ABLE Savings Account subtraction modification	for tax years beginning on or after Jan 1, 2020, earnings on funds held in qualified Achieving Better Life Experience (ABLE) accounts are deductible in calculating Maine taxable income.	Non-Business Incentive - Health & Safety	From Fiscal Note LD 1637 notes only minor decreases in GF revenue.	From Fiscal Note LD 1637 notes only minor decreases in GF revenue.	§5122(2)(QQ)
187	N/A	FAME "COVID-19" Loan Guarantee Program deferred interest exemption	The FAME loan guarantee program enacted by PL 2019, c. 617, Pt. I §2 (10 MRSA §§1100-BB through 1100-GG) includes a subsection which makes deferred or cancelled interest exempt from all State taxes.	Tax Relief - Individuals	\$0	\$0	10 §1100-DD(6)
188	N/A	Credit for Biofuel Commercial Production	A taxpayer engaged in the production of biofuels in the State who has received certification is allowed a credit against the tax imposed on income from the production of biofuel in the amount of 5¢ per gallon of liquid biofuel or gaseous biofuel with a BTU equivalent to that of one gallon of gasoline that replaces the use of petroleum or liquid fuels derived from other fossil carbon sources. For tax years beginning on or after Jan 1, 2020 this credit is reinstated.	Business Incentive - Targeted Industry	\$0 - \$50,000	\$0 - \$50,000	36 MRS §5219-X(5)

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190	N/A	Renewable Chemicals Tax Credit	Taxpayer engaged in production of renewable chemicals in Maine may claim a credit 8 cents per pound of renewable chemicals produced. Credit may only be used to reduce the Maine tax imposed on income derived from production of renewable chemicals. Includes employment restrictions on contractors hired or retained to harvest renewable biomass used in production of renewable chemicals.	Business Incentive - Targeted Industry	\$47,500	\$95,000	36 MRS § 5219-XX
192	N/A	Pet food assistance programs	Sales tax exemption for an incorporated nonprofit organization organized for the purpose of providing food or other supplies intended for pets at no charge to owners of those pets.	Charitable	\$5,400	\$5,550	36 MRS §1760(103) (Conflict)

**Sources:** FY22 & 23 Revenue Loss estimates: Maine State Tax Expenditures Report 2022-2023. All other information: OPEGA analysis of Maine Revenue Services information and Maine Revised Statutes.