

**2021 Tax Expenditure Schedule  
for *Category B - Expedited Reviews*  
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
11	In Progress	New Machinery for Experimental Research	Tax exemption on sales of machinery and equipment for certain research and development activities, and for biotechnology research.	Inputs to Tangible Products	\$50,000 - \$249,999	\$50,000 - \$249,999	§1760(32)
93	In Progress	Itemized Deductions	Maine generally conforms to itemized deductions allowed by the U.S. Internal Revenue Code with some exceptions.	Conformity with IRC	\$8,100,000	\$8,250,000	§5125
94	In Progress	Sum of All Other Conformity Provisions	Maine generally conforms to exclusions and deduction provisions in the U.S. Internal Revenue Code used to calculate federal adjusted gross income.	Conformity with IRC	\$862,850,000 - \$955,900,000	\$927,450,000 - \$1,020,500,000	§5102(1-D), §5162(2)
144	In Progress	Products Used in Agricultural and Aquacultural Production & Bait	Tax exemption on sales of products used in aquaculture production and bait, commercial agriculture production, and animal agriculture.	Inputs to Tangible Products	\$9,120,000	\$9,210,000	§1760(7-A), §1760(7-B), §1760(7-C)
145	In Progress	Fuel and Electricity Used in Manufacturing	Tax exemption on sales of fuel and electricity (95% of value) purchased for use at a manufacturing facility.	Inputs to Tangible Products	\$17,100,000	\$18,050,000	§1760(9-D)
146	In Progress	Machinery & Equipment	Tax exemption on sales of machinery and equipment used in production of tangible personal property for consumption, or in generation of radio and television broadcast signals.	Inputs to Tangible Products	\$33,920,000	\$34,590,000	§1760(31)
147	In Progress	Seedlings for Commercial Forestry Use	Tax exemption on sales of tree seedlings used in commercial forestry.	Inputs to Tangible Products	\$50,000 - \$249,999	\$50,000 - \$249,999	§1760(73)
148	In Progress	Property Used in Manufacturing Production	Tax exemption on sales of tangible personal property that is used in the manufacturing production of tangible personal property for later sale or lease.	Inputs to Tangible Products	\$201,600,000	\$205,600,000	§1760(74)
149	In Progress	Certain Sales of Electrical Energy	Tax exemption on sale or use of electrical energy, or water stored for generating electricity, to or by a wholly owned subsidiary by or to its parent corporation.	Inputs to Tangible Products	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(91)
150	In Progress	Refund of Sales Tax on Certain Depreciable Machinery and Equipment	Refund of sales tax paid on electricity or depreciable machinery and equipment purchased for use in commercial agricultural or aquaculture production, fishing, or wood harvesting, or purchases of fuel for use in a commercial fishing vessel.	Inputs to Tangible Products	\$15,010,000	\$15,900,000	§2013
162	In Progress	Non-Taxable Services	Services, other than specifically defined "Taxable Services," are not subject to Sales and Use Tax.	Non-Taxable Services	2.13 billion	\$2.19 billion	§1752(11), §1752(17-B)
176	In Progress	Net operating loss subtraction modification	Creates a modification that reserves, for Maine tax purposes, the effects of the new federal limitation on the net operating loss deduction. Applicable for tax years beginning on or after January 1, 2018.	Conformity with IRC	no estimate in MSTER	no estimate in MSTER	§5200-A(2)(BB) reallocated to §5200-A(2)(GG)
177	In Progress	Global intangible low-taxed income subtraction modification	Creates a modification in the amount of the global intangible low-taxed income deduction claiming in accordance with federal code. Applicable for tax years beginning on or after January 1, 2018	Conformity with IRC	no estimate in MSTER	no estimate in MSTER	§5200-A(2)(EE)
115	Scheduled 2022	Grocery Staples	Tax exemption on sales of grocery staples, which are defined as food products ordinarily consumed for human nourishment.	Necessity of Life	\$194,450,000	\$200,280,000	§1760(3)

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116	Scheduled 2022	Prescription Drugs	Tax exemption on sales of prescription medicines for humans, excluding marijuana.	Necessity of Life	\$110,550,000	\$114,750,000	§1760(5)
117	Scheduled 2022	Prosthetic or Orthotic Devices	Tax exemption on sales of devices to correct or alleviate physical incapacity for a particular individual, including prosthetic aids, hearing aids, eyeglasses, crutches and wheelchairs.	Necessity of Life	\$5,126,000	\$5,254,000	§1760(5-A)
118	Scheduled 2022	Meals Served to Patients in Hospitals & Nursing Homes	Tax exemption on sales of meals to patients of state-licensed hospitals, nursing homes, and certain care facilities.	Necessity of Life	\$10,540,000	\$10,860,000	§1760(6)(B)
119	Scheduled 2022	Fuels for Cooking & Heating Homes	Tax exemption on sales of coal, oil, wood and other fuels, except gas and electricity, used for cooking and heating in residential buildings.	Necessity of Life	\$40,830,000	\$41,650,000	§1760(9)
120	Scheduled 2022	Certain Residential Electricity	Tax exemption on sale and delivery of: A. the first 750 kWh of residential electricity per month; B. off-peak residential electricity used for heating via electric thermal storage.	Necessity of Life	\$27,670,000	\$28,230,000	§1760(9-B)
121	Scheduled 2022	Gas Used for Cooking & Heating in Residences	Tax exemption on sales of gas for use in cooking and heating in residential buildings other than hotels.	Necessity of Life	\$11,770,000	\$12,000,000	§1760(9-C)
122	Scheduled 2022	Rental Charges for Living Quarters in Nursing Homes and Hospitals	Tax exemption on rental charges for living or sleeping quarters in state-licensed nursing homes and hospitals.	Necessity of Life	\$250,000 – \$999,999	\$250,000 – \$999,999	§1760(18)
123	Scheduled 2022	Rental Charges on Continuous Residence for More Than 28 Days	Tax exemption on rental charges for residence for 28 days or more at a hotel, rooming house, or tourist or trailer camp under certain circumstances.	Necessity of Life	\$95,940,000	\$98,810,000	§1760(20)
124	Scheduled 2022	Funeral Services	Tax exemption on sales of funeral services.	Necessity of Life	\$7,510,000	\$7,660,000	§1760(24)
125	Scheduled 2022	Diabetic Supplies	Tax exemption on sales of equipment and supplies used in diabetes diagnosis or treatment.	Necessity of Life	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	§1760(33)
126	Scheduled 2022	Water Used in Private Residences	Tax exemption on sales of water used in residential buildings, other than hotels.	Necessity of Life	\$13,350,000	\$13,690,000	§1760(39)
127	Scheduled 2022	Positive Airway Pressure Equipment & Sales	Tax exemption on sale or lease of positive airway pressure equipment and supplies for personal use.	Necessity of Life	\$250,000 – \$999,999	\$250,000 – \$999,999	§1760(94)
96	Scheduled 2023	Deduction for Active Duty Military Pay Earned Outside of Maine	Deduction for military pay earned for service performed outside the State.	Tax Fairness	\$910,000	\$930,000	§5122(2)(LL)
98	Scheduled 2023	Exemptions of the Real Estate Transfer Tax	Real estate tax exemption for certain types of deeds, including deeds to property transferred to or by governmental entities, and certain transfers of property. (General Fund, H.O.M.E. Fund, Housing and Economic Recovery Fund)	Tax Fairness	\$20,460,000	\$21,220,000	§4641-C

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99	Scheduled 2023	Refund of the Gasoline Tax for Off-Highway Use and for Certain Bus Companies	Gasoline Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	Tax Fairness	\$227,000	\$227,000	§2908, §2909
100	Scheduled 2023	Refund of the Special Fuel Tax for Off-Highway Use and for Certain Bus Companies	Special Fuel Tax refund (except one cent per gallon) for taxes paid on gasoline used in certain off-highway vehicles or in buses primarily offering tax-exempt fares. This gasoline is additionally subjected to Use Tax. (Highway Fund)	Tax Fairness	\$2,309,000	\$2,309,000	§3215, §3218
101	Scheduled 2023	Certain Returnable Containers	Tax exemption on sales of returnable containers when sold with contents at retail, or when resold for refilling.	Tax Fairness	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	§1760(12)
102	Scheduled 2023	Packaging Materials	Tax exemption on sales of packaging materials to businesses engaged in packaging, transporting, shipping, or servicing tangible property.	Tax Fairness	\$30,430,000	\$31,010,000	§1760(12-A)
103	Scheduled 2023	Certain Loaner Vehicles	Tax exemption on use of a loaner vehicle provided by a new vehicle dealer to a service customer pursuant to warranty.	Tax Fairness	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(21-A)
104	Scheduled 2023	Mobile & Modular Homes	Tax exemption on sales of used manufactured housing and sales of new manufactured housing excluding the cost of materials, up to 50% of the sale price.	Tax Fairness	\$4,200,000	\$4,300,000	§1760(40)
105	Scheduled 2023	Certain Property Purchased Out of State	Tax exemption on sales of certain property purchased and used out of state, including automobiles, snowmobiles, ATVs, aircraft, and property brought into the state for use in a declared state disaster or emergency, subject to certain restrictions.	Tax Fairness	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	§1760(45)
106	Scheduled 2023	Meals & Lodging Provided to Employees	Tax exemption on meals or lodging provided to employees at the place of employment when credited toward the wages of the employees.	Tax Fairness	\$50,000 - \$249,999	\$50,000 - \$249,999	§1760(75)
107	Scheduled 2023	Trade-In Credits	Tax exemption on trade-in value for property including motor vehicles, watercraft, aircraft, trailers, truck campers, and other equipment, when traded toward the sale price of a similar item.	Tax Fairness	\$23,630,000	\$24,440,000	§1765
108	Scheduled 2023	Motor Vehicle Fuel	Tax exemption on sales of motor fuels on which motor fuel taxes have been paid.	Tax Fairness	\$105,500,000	\$117,200,000	§1760(8)(A)
175	Scheduled 2023	Dependent exemption tax credit	Creates a tax credit equal to \$300 for each qualifying child and dependent for whom the federal child tax credit was claimed for the same taxable year. The credit is nonrefundable. Applicable to tax years beginning on or after January 1, 2018.	Tax Fairness	no estimate in MSTER	no estimate in MSTER	§5219-SS

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41	Scheduled 2024	Certain Veterans' Service Organizations	Sales to an organization that provides services to veterans and their families that is chartered under 36 United States Code, Subtitle II, Part B, and that is recognized as a veterans' service organization by the U.S. Department of Veterans Affairs.	Charitable	\$103,000	\$106,000	§1760(100)
42	Scheduled 2024	Construction Contracts with Exempt Organizations	Tax exemption on sales of tangible personal property to contractors for incorporation in real property for sale to any sales tax exempt organization or government agency.	Charitable	\$1,250,000 - \$3,999,998	\$1,250,000 - \$3,999,998	§1760(61), §2557(31)
44	Scheduled 2024	State and Local Government Exemption from the Gasoline Tax	Gasoline Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	Charitable	\$838,000	\$838,000	§2903(4)(C)
45	Scheduled 2024	State & Local Government Exemption from the Special Fuel Tax	Special Fuel Tax exemption for sales to the State or any political subdivision of the State. (Highway Fund)	Charitable	\$2,012,000	\$2,012,000	§3204-A(3)
47	Scheduled 2024	Certain Sales by an Auxiliary Organization of the American Legion	Tax exemption on sales of meals and related items and services by a nonprofit auxiliary organization of the American Legion in connection with a fundraising event, under specified conditions.	Charitable	\$50,000 - \$249,999	\$50,000 - \$249,999	§1760(85)
48	Scheduled 2024	Sales to the State & Political Subdivisions	Tax exemption on sales to the State or federal government or to any political subdivision, agency, or instrumentality of them.	Charitable	\$215,720,000 - \$217,719,999	\$223,230,000 - \$225,229,999	§1760(2), §2557(2)
50	Scheduled 2024	Providing Meals for the Elderly	Tax exemption on sales of meals to nonprofit area agencies on aging to provide meals to the elderly.	Charitable	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(6)(C)
52	Scheduled 2024	Meals Served by a Retirement Facility to its Residents	Tax exemption on sales of meals served by a retirement facility to its residents under specified conditions.	Charitable	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(6)(G)
68	Scheduled 2024	Merchandise Donated from a Retailer's Inventory to Exempt Organizations	Sales tax exemption on donations of merchandise by a retailer to an organization from retailer's inventory (including that which has been returned to a retailer).	Charitable	\$50,000 - \$249,999	\$50,000 - \$249,999	§1864
69	Scheduled 2024	Free Publications	Tax exemption on sales of publications purchased for distribution free of charge and sales of printed materials for inclusion in such publications.	Charitable	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	§1760(14-A)
91	Scheduled 2024	Certain Sales by Civic, Religious or Fraternal Organizations	Sales of prepared food by a civic, religious or fraternal organization at a public or member-only event, except when alcoholic beverages are available for sale at the event.	Charitable	\$2,125,000	\$2,180,000	§1760(101)
156	Scheduled 2024	Job Increment Financing Fund - Brunswick Naval Air Station	Reimbursement to SMCC and MRRA of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the Brunswick Naval Air Station Area.	Specific Policy Goal/Mandate	\$430,000	\$430,000	5 MRSA §13083 S-1

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157	Scheduled 2024	Job Increment Financing Fund - Loring	Reimbursement to Loring Development Authority of income tax attributed to qualified employees (those receiving a designated level of wages, health and retirement benefits) at businesses in the former Loring Air Force Base area.	Specific Policy Goal/Mandate	\$480,000	\$480,000	5 MRSA Ch.383 Art. 1-C
193	Scheduled 2024	nonprofit world-wide, charitable organizations	Sales tax exemption for a nonprofit community-based worldwide charitable organization that, using private funding, provides financial support to other nonprofit charitable organizations at the community level, including, but not limited to, food banks and homeless or domestic violence shelters, to improve health and education and strengthen financial stability.	Charitable - Other	\$205,500	\$211,600	36 MRS §1760(103) (Conflict)
49	Scheduled 2025	Meals Served by Public or Private Schools	Tax exemption on sales of meals served by schools and school organizations to students and teachers.	Charitable	\$7,314,000	\$7,460,000	§1760(6)(A)
51	Scheduled 2025	Meals Served by Youth Camps Licensed by DHHS	Tax exemption on sales of meals served by state-licensed youth camps.	Charitable	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(6)(F)
53	Scheduled 2025	Sales to Hospitals, Research Centers, Churches and Schools	Tax exemption on sales to schools, churches, hospitals, certain nonprofit health and human service organizations, certain research organizations, and educational television and radio stations.	Charitable	\$6,000,000 or more	\$6,000,000 or more	§1760(16), §2557(3)
54	Scheduled 2025	Sales to Certain Nonprofit Residential Child Caring Institutions	Tax exemption on sales to State-licensed private nonprofit residential child caring institutions.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(18-A), §2557(4)
55	Scheduled 2025	Rental of Living Quarters at Schools	Tax exemption on rental charges for living quarters required for attendance at a school.	Charitable	\$7,900,000	\$7,900,000	§1760(19)
56	Scheduled 2025	Sales to Ambulance Services & Fire Departments	Tax exemption on sales to nonprofit fire departments, ambulance services, and air ambulance services.	Charitable	\$250,000 - \$1,049,998	\$250,000 - \$1,049,998	§1760(26), §2557(5)
57	Scheduled 2025	Sales to community mental health facilities, community adult developmental services facilities and community substance use disorder facilities	Tax exemption on sales to community mental health, adult developmental services and substance abuse services facilities.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(28), §2557(6)
58	Scheduled 2025	Sales to Historical Societies & Museums	Tax exemption on sales to certain nonprofit memorial foundations, historical societies, and museums.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(42), §2557(8)
59	Scheduled 2025	Sales to Child Care Facilities	Tax exemption on sales to licensed nonprofit nursery schools and day care centers.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(43), §2557(9)
60	Scheduled 2025	Sales to Emergency Shelters & Feeding Organizations	Tax exemption on sales to nonprofit organizations providing free temporary emergency shelter or food to underprivileged individuals.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(47-A), §2557(12)

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61	Scheduled 2025	Sales to Comm. Action Agencies; Child Abuse Councils; Child Advocacy Orgs.	Sales to nonprofit child abuse and neglect prevention councils, certain child advocacy organizations and community action agencies.	Charitable	\$300,000 - \$1,249,998	\$300,000 - \$1,249,998	§1760(49), §2557(13)
62	Scheduled 2025	Sales to any Nonprofit Free Libraries	Tax exemption on sales to nonprofit government-funded free public lending libraries, and sales by the library or a nonprofit established to support the library.	Charitable	\$50,000 - \$299,998	\$50,000 - \$299,998	§1760(50), §2557(14)
63	Scheduled 2025	Sales to Nonprofit Youth Athletic & Scouting Organizations	Tax exemption on sales to nonprofit youth organizations whose primary purpose is to provide athletic instruction, and nonprofit scouting organizations.	Charitable	\$300,000 - \$1,249,998	\$300,000 - \$1,249,998	§1760(56), §2557(18)
64	Scheduled 2025	Sales by Schools & School-Sponsored Organizations	Tax exemption on sales by schools and school organizations, provided that sales benefit the school, organization, or a charitable purpose.	Charitable	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(64)
65	Scheduled 2025	Sales to Nonprofit Home Construction Organizations	Tax exemption on sales to nonprofit organizations that construct low-cost housing for low-income people.	Charitable	\$50,000 - \$249,998	\$50,000 - \$298,998	§1760(67), §2557(23)
66	Scheduled 2025	Sales to Nonprofit Housing Development Organizations	Tax exemption on sales to nonprofit organizations whose primary purpose is developing housing for low-income people.	Charitable	\$50,000 - \$249,998	\$50,000 - \$298,998	§1760(72), §2557(27)
90	Scheduled 2025	Adaptive Equipment for Vehicles of Persons with Disabilities	Tax exemption on sales of adaptive equipment used to make a motor vehicle operable or accessible by a person with a disability.	Charitable	\$83,000	\$86,000	§1760(95)
191	Scheduled 2025	Non-profit youth camps	Sales tax exemption for purchases by nonprofit youth camps as defined in Title 22, section 2491, subsection 16 that are licensed by the Department of Health and Human Services and receive an exemption from property tax under section 652, subsection 1.	Charitable - Youth	\$76,000	\$77,900	36 MRS §1760(103) (Conflict)
128	Scheduled 2026	Gasoline Exported from the State	Gasoline Tax exemption for sales wholly for export from the State. (Highway Fund)	Interstate or Foreign Commerce	\$45,627,000	\$46,659,000	§2903(4)(A)
129	Scheduled 2026	Special Fuel Exported from the State	Special Fuel Tax exemption for sales of distillates and low energy fuel to be exported from the State by a licensed supplier. (Highway Fund)	Interstate or Foreign Commerce	\$8,678,000	\$8,808,000	§3204-A(5)
130	Scheduled 2026	Excise Tax Exemption on Jet or Turbo Jet Fuel - International Flights	Gasoline Tax exemption for gasoline used to propel jet engine aircraft on international flights. (State Transit, Aviation and Rail Fund)	Interstate or Foreign Commerce	\$139,000	\$142,000	§2903(4)(D)
131	Scheduled 2026	Ships' Stores	Tax exemption on sales of supplies and bunkering oil to ships engaged in interstate or foreign commerce.	Interstate or Foreign Commerce	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(4)
132	Scheduled 2026	Certain Jet Fuel	Tax exemption on sales of fuel to propel jet engine aircraft.	Interstate or Foreign Commerce	\$3,640,000	\$3,680,000	§1760(8)(B)
133	Scheduled 2026	Certain Vehicles Purchased or Leased by Nonresidents	Tax exemption on sale or lease of motor vehicles, semitrailers, aircraft, and camper trailers to nonresidents, if the vehicle is intended to be removed from the State immediately.	Interstate or Foreign Commerce	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(23-C)

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134	Scheduled 2026	Certain Vehicles Purchased or Leased by Qualifying Resident Businesses	Tax exemption on sale or lease of certain motor vehicles to a business if the vehicle is intended to be removed from the State immediately and for use exclusively in out of state business.	Interstate or Foreign Commerce	\$1,000,000	\$1,000,000	§1760(23-D)
135	Scheduled 2026	Watercraft Purchased by Nonresidents	Tax exemption on sales to or use by a nonresident of watercraft or materials used in watercraft, subject to certain restrictions.	Interstate or Foreign Commerce	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(25)
136	Scheduled 2026	Sales of Property Delivered Outside this State	Tax exemption on sales of tangible personal property delivered outside the State for use outside the State.	Interstate or Foreign Commerce	\$6,000,000 or more	\$6,000,000 or more	§1760(82)
137	Scheduled 2026	Sales of Certain Printed Materials	Tax exemption on sales of printed advertising or promotional materials transported outside the State for use outside the State.	Interstate or Foreign Commerce	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(83)
138	Scheduled 2026	Sales of Certain Aircraft	Tax exemption on sales or leases of aircraft that weight over 6,000 pounds, are propelled by turbine engine, or are in use by certain Federal Aviation Administration (FAA) classified operators.	Interstate or Foreign Commerce	\$50,000 - \$249,999	\$50,000 - \$249,999	§1760(88)
139	Scheduled 2026	Sale, Use or Lease of Aircraft and Sales of Repair and Replacement Parts	Tax exemption on sales, use or leases of aircraft and sales of aircraft repair and replacement parts from July 1, 2011 to June 30, 2021.	Interstate or Foreign Commerce	\$250,000 - \$999,999	\$250,000 - \$999,999	§1760(88-A)
173	Scheduled 2026	Property Used in Interstate Commerce	Tax exemption on sales of a vehicle, railroad car, aircraft or watercraft used in interstate or foreign commerce, subject to certain restrictions.	Interstate or Foreign Commerce	\$1,000,000 - \$2,999,999	\$1,000,000 - \$2,999,999	§1760(41) (Rep), §1760(41A) (Enact)

**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*.