



LUCIA NIXON
DIRECTOR

MAINE STATE LEGISLATURE

OFFICE OF PROGRAM EVALUATION AND
GOVERNMENT ACCOUNTABILITY

November 30, 2021

The Honorable Benjamin M. Chipman, Senate Chair
The Honorable Maureen Fitzgerald Terry, House Chair
And Members of the Joint Standing Committee on Taxation
100 State House Station
Augusta, Maine 04333

Dear Taxation Committee members:

In accordance with 3 MRSA §1000 sub-section 2, OPEGA respectfully submits the enclosed Information to Support 2021 Expedited Reviews of Maine State Tax Expenditures for “Exemptions for Inputs to Tangible Products, Conformity with Internal Revenue Code, and Non-Taxable Services.”

This document is not associated with an OPEGA evaluation. Rather, it is a the statutorily-required compilation of information to support the Taxation committee’s performance of the expedited reviews of the Maine State tax expenditures on the approved expedited review schedule for 2021 pursuant to 3 MRSA section 1000.

OPEGA would welcome the opportunity to review this information with the Taxation Committee at your request.

Sincerely,

Lucia Nixon

Lucia Nixon

Enclosure

Cc: Members, Government Oversight Committee
Julie Jones, Senior Legislative Analyst, Office of Fiscal and Program Review
Suzanne Voynik, Analyst, Office of Fiscal and Program Review
Kirsten Figueroa, Commissioner, Department of Administrative and Financial Services
Heather Perreault, Deputy Commissioner of Finance
Michael Allen, Associate Commissioner Tax Policy
Jerome Gerard, Director, Maine Revenue Services