

**OPEGA Resources to Support the Taxation Committee**  
**In its Consideration of Tax Expenditure Evaluation Reports & Performance of Expedited Reviews**  
 January 7, 2022

Topic	Resources
<p><b>Maine Capital Investment Credit - Full Evaluation</b>            Report Date: February 2020</p>	<p><b>Final Report:</b> <a href="https://legislature.maine.gov/doc/3922">https://legislature.maine.gov/doc/3922</a>  <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/3921">https://legislature.maine.gov/doc/3921</a>  <b>PowerPoint Presentation:</b> <a href="https://legislature.maine.gov/doc/4013">https://legislature.maine.gov/doc/4013</a>  <b>GOC Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00">https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00</a>  <b>GOC Meeting Summaries:</b>                02-21-20 - <a href="https://legislature.maine.gov/doc/4021">https://legislature.maine.gov/doc/4021</a> (Presentation)                02-28-20 - <a href="https://legislature.maine.gov/doc/4647">https://legislature.maine.gov/doc/4647</a> (Public Comment pages 14-15)  <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/3939">https://legislature.maine.gov/doc/3939</a></p>
<p><b>Business Equipment Tax Reimbursement (BETR) &amp; Business Equipment Tax Exemption (BETE) – Full Evaluation</b>            Report Date: February 2020</p>	<p><b>Final Report:</b> <a href="https://legislature.maine.gov/doc/3903">https://legislature.maine.gov/doc/3903</a>  <b>Executive Summary:</b> <a href="https://legislature.maine.gov/doc/3902">https://legislature.maine.gov/doc/3902</a>  <b>PowerPoint Presentation:</b> <a href="https://legislature.maine.gov/doc/4010">https://legislature.maine.gov/doc/4010</a>  <b>GOC Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00">https://legislature.maine.gov/audio/#220?event=81352&amp;startDate=2020-02-14T09:00:00-05:00</a>  <b>GOC Meeting Summaries:</b>                02-14-20 - <a href="https://legislature.maine.gov/doc/4020">https://legislature.maine.gov/doc/4020</a> (Presentation)                02-28-20 - <a href="https://legislature.maine.gov/doc/4647">https://legislature.maine.gov/doc/4647</a> (Public Comment pages 9-14)  <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/4017">https://legislature.maine.gov/doc/4017</a></p>
<p><b>Maine Seed Capital Tax Credit – Full Evaluation</b>            Report Date: August 2021</p>	<p><b>Final Report:</b> <a href="https://legislature.maine.gov/doc/6954">https://legislature.maine.gov/doc/6954</a>  <b>Executive Summary:</b> (see Final Report)  <b>PowerPoint Presentation:</b> <a href="https://legislature.maine.gov/doc/7786">https://legislature.maine.gov/doc/7786</a>  <b>Audio Recording:</b> <a href="https://legislature.maine.gov/audio/#220?event=84850&amp;startDate=2021-08-11T10:00:00-04:00">https://legislature.maine.gov/audio/#220?event=84850&amp;startDate=2021-08-11T10:00:00-04:00</a>  <b>GOC Meeting Summaries:</b>                08-11-21 - <a href="https://legislature.maine.gov/doc/7016">https://legislature.maine.gov/doc/7016</a> (Presentation pages 3-8)                09-08-21 - <a href="https://legislature.maine.gov/doc/7421">https://legislature.maine.gov/doc/7421</a> (Public Comment)                11-10-21 – meeting summary forthcoming (Work Session)  <b>Public Comments:</b> <a href="https://legislature.maine.gov/doc/7021">https://legislature.maine.gov/doc/7021</a></p>

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Topic	Resources
<b>Information to Support 2020 Expedited Reviews of Maine State Tax Expenditures</b> Report date: January 2021	Report: <a href="https://legislature.maine.gov/doc/4832">https://legislature.maine.gov/doc/4832</a>
<b>Information to Support 2021 Expedited Reviews of Maine State Tax Expenditures</b> Report date: November 2021	Report: <a href="https://legislature.maine.gov/doc/7580">https://legislature.maine.gov/doc/7580</a>