

# MAINE STATE LEGISLATURE

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GOVERNOR

STATE OF MAINE  
MAINE REVENUE SERVICES  
24 STATE HOUSE STATION  
AUGUSTA, MAINE  
04333-0024

ADMINISTRATIVE & FINANCIAL SERVICES

KIRSTEN LC FIGUEROA  
COMMISSIONER

MAINE REVENUE SERVICES

JEROME D. GERARD  
EXECUTIVE DIRECTOR

December 31, 2019

Senator Benjamin Chipman, Co-Chair  
Representative Ryan Tipping, Co-Chair  
Joint Standing Committee on Taxation  
100 State House Station  
Augusta, ME 04333-0100

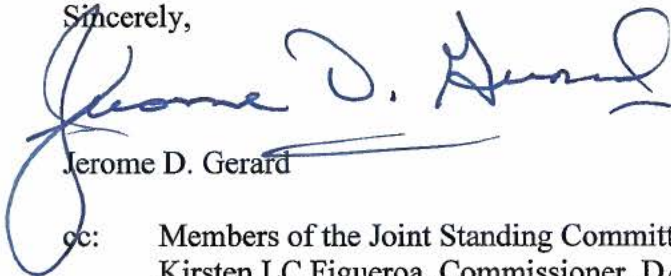
Dear Committee Co-Chairs:

Pursuant to Title 36, section 5219-QQ, I am reporting on the revenue loss to the State of Maine as a result of the credit for major business headquarters expansions. There has been no revenue loss to the State as a result of the credit. The earliest a credit may be claimed is for tax years beginning in 2020.

Pursuant to Title 36, section 5219-RR, I am reporting on the revenue loss to the State of Maine as a result of the credit for Maine shipbuilding facility investment. There has been no revenue loss to the State as a result of the credit. The earliest a credit may be claimed is for tax years beginning in 2020.

Please feel free to contact me if you have any questions about this report.

Sincerely,



Jerome D. Gerard

cc: Members of the Joint Standing Committee on Taxation  
Kirsten LC Figueroa, Commissioner, DAFS