MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

SECOND REGULAR SESSION-2010

Legislative Document

No. 1694

H.P. 1195

House of Representatives, January 6, 2010

Resolve, To Increase Transparency and Accountability and Assess the Impact of Tax Expenditure Programs

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 203.

Reference to the Committee on Taxation suggested and ordered printed.

Millient M. MacFarland MILLICENT M. MacFARLAND Clerk

Presented by Representative CAIN of Orono.

Cosponsored by Senator CRAVEN of Androscoggin and
Representatives: FLEMINGS of Bar Harbor, MARTIN of Eagle Lake, ROTUNDO of
Lewiston, SMITH of Monmouth, STUCKEY of Portland, WATSON of Bath, WEBSTER of
Freeport.

- 1. Define the purpose of each tax expenditure program identified by the working group as subject to the information collection requirements of this resolve;
- 2. Design a method to collect data that measure the economic impact of tax expenditure programs, including, but not limited to, revenue loss versus economic gain, jobs created or lost and administrative burden. In designing the method, the working group shall examine practices in other states and other issues the working group considers relevant;
- 3. Recommend a regular reporting schedule for the tax expenditure program economic impact data to the joint standing committees of the Legislature having jurisdiction over taxation matters, appropriations and financial affairs and business, research and economic development matters; and
- 4. Recommend a regular schedule of review of the tax expenditure program economic impact data by the joint standing committee of the Legislature having jurisdiction over taxation matters; and be it further
- Sec. 2. Report. Resolved: That, no later than November 3, 2010, the Commissioner of Administrative and Financial Services shall submit a report containing the working group's findings and recommendations to the joint standing committees of the Legislature having jurisdiction over taxation matters, appropriations and financial affairs and business, research and economic development matters. After receipt and review of the report, the joint standing committee of the Legislature having jurisdiction over taxation matters may report out legislation related to the subject matter of the report to the First Regular Session of the 125th Legislature.

SUMMARY

This resolve directs the Commissioner of Administrative and Financial Services to convene a working group to define the purpose of certain tax expenditure programs, design a method to collect data that measure the economic impact of tax expenditure programs and recommend a reporting and review schedule of such programs.