

# MAINE STATE LEGISLATURE

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# 126th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2013

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Legislative Document

No. 1463

H.P. 1048

House of Representatives, April 25, 2013

### An Act To Examine Best Practices Relating to Tax Expenditures

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative ROTUNDO of Lewiston.  
Cosponsored by Representative KNIGHT of Livermore Falls and  
Representatives: GOODE of Bangor, KESCHL of Belgrade, LIBBY of Lewiston, STUCKEY  
of Portland, Senators: CAIN of Penobscot, WOODBURY of Cumberland.

1 **Be it enacted by the People of the State of Maine as follows:**

2 **CONCEPT DRAFT**

3 **SUMMARY**

4 This bill is a concept draft pursuant to Joint Rule 208.

5 This bill proposes to direct the Joint Standing Committee on Taxation to examine  
6 best practices relating to tax expenditures. The committee will examine various  
7 approaches to tax expenditures, including but not limited to placing a cap on tax  
8 expenditures and developing expenditure budgets, in order to determine the best way to  
9 achieve the goals of tax expenditures in the most effective and efficient manner possible  
10 and to ensure transparency and accountability.