

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE

ONE HUNDRED AND THIRTIETH LEGISLATURE

FIRST REGULAR SESSION
December 2, 2020 to March 30, 2021

FIRST SPECIAL SESSION
April 28, 2021 to July 19, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
JUNE 29, 2021

THE GENERAL EFFECTIVE DATE FOR
FIRST SPECIAL SESSION
NON-EMERGENCY LAWS IS
OCTOBER 18, 2021

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH THE MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Augusta, Maine
2021

JOINT STUDY ORDERS

**JOINT STUDY ORDER, TO
CREATE A WORKING
GROUP TO REVIEW THE
PROCESS FOR ONGOING
REVIEW OF TAX
EXPENDITURES BY THE
LEGISLATURE**

S.P. 578

ORDERED, the House concurring, that the Working Group To Review the Process for Ongoing Review of Tax Expenditures by the Legislature is established as follows.

1. Working Group To Review the Process for Ongoing Review of Tax Expenditures by the Legislature established. The Working Group To Review the Process for Ongoing Review of Tax Expenditures by the Legislature, referred to in this order as "the working group," is established.

2. Membership. The working group consists of 8 members appointed as follows:

A. Four members of the Senate appointed by the President of the Senate, including members from each of the 2 parties holding the largest number of seats in the Legislature. Of these 4 members, 2 members must be members of the Government Oversight Committee and 2 members must be members of the Joint Standing Committee on Taxation; and

B. Four members of the House of Representatives appointed by the Speaker of the House, including members from each of the 2 parties holding the largest number of seats in the Legislature. Of these 4 members, 2 members must be members of the Government Oversight Committee and 2 members must be members of the Joint Standing Committee on Taxation.

3. Working group chairs. The first-named Senator is the Senate chair of the working group and the first-named member of the House is the House chair of the working group.

4. Appointments; convening of working group. All appointments must be made no later than 30 days following passage of this order. The appointing authorities shall notify the Executive Director of the Legislative Council once all appointments have been made. When the appointment of all members has been completed, the chairs of the working group shall call and convene the first meeting of the working group. If 30 days or more after the passage of this order a majority of but not all appointments have been made, the chairs

may request authority and the Legislative Council may grant authority for the working group to meet and conduct its business.

5. Duties. The working group shall examine and make recommendations regarding the process for the ongoing review of tax expenditures by the Legislature. In its work, the working group shall consider:

A. The provisions of the Maine Revised Statutes under Title 3 and Title 36 governing tax expenditure reviews;

B. The experiences of key entities involved in tax expenditure reviews under the Maine Revised Statutes, Title 3 since 2015, including the Government Oversight Committee, the Office of Program Evaluation and Government Accountability, the Joint Standing Committee on Taxation and the Department of Administrative and Financial Services, Bureau of Revenue Services;

C. Tax expenditure review policies, approaches and processes in other states; and

D. Input from stakeholders engaged in the administration of tax expenditures, including but not limited to the Department of Administrative and Financial Services, Bureau of Revenue Services, the Department of Economic and Community Development and other state agencies.

The working group shall make recommendations, including any appropriate changes to the Maine Revised Statutes, for improvements to the tax expenditure review process to ensure it meets the needs of the Legislature for oversight, evaluation and improvement of tax expenditure policies for the State.

6. Staff assistance. The Legislative Council shall provide necessary staffing services to the working group, except that the Legislative Council staff support is not authorized when the Legislature is in regular or special session.

7. Report. No later than December 1, 2021, the working group shall submit a report that includes its findings and recommendations, including suggested legislation, to the Second Regular Session of the 130th Legislature.

Passed by the Senate June 8, 2021 and the House of Representatives June 30, 2021.
