MAINE STATE LEGISLATURE

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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, 2021

Director Lucia Nixon Office of Program Evaluation and Government Accountability 82 State House Station Augusta, ME 04333-0082

Dear Lucia Nixon:

Pursuant to 36 M.R.S. § 5219-VV(5)(C), I am reporting on the revenue loss to the State of Maine as a result of the credit for major food processing and manufacturing facility expansion for tax years ending in 2020. 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 2022.

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

Sincerely,

cc:

Jerome D. Gerard

Kirsten LC Figueroa, Commissioner, DAFS