

§5250-P. Annual reporting; evaluation

1. Annual reports. A qualified Pine Tree Development Zone business and the commissioner each shall report annually in accordance with this subsection.

A. On or before March 15th of each year, a qualified Pine Tree Development Zone business shall file a report with the commissioner for the immediately preceding calendar year, referred to in this subsection as "the report year," that contains the following information with such additional information and on forms as the commissioner may require:

- (1) The total number of Maine employees and total salary and wages for those employees for the report year;
- (2) The total number of qualified Pine Tree Development Zone employees and total salary and wages for those employees for the report year;
- (3) The number of qualified Pine Tree Development Zone employees hired within the report year;
- (4) The amount of investments made during the report year at the qualified Pine Tree Development Zone business location or directly related to the qualified business activity; and
- (5) In aggregate, the estimated or total value of Pine Tree Development Zone benefits received or claimed in the report year. [PL 2019, c. 659, Pt. E, §3 (AMD).]

B. [PL 2019, c. 659, Pt. E, §3 (RP).]

C. On or before June 1st annually, beginning in 2019, the commissioner shall report to the joint standing committees of the Legislature having jurisdiction over taxation and economic development matters information on qualified Pine Tree Development Zone businesses, including, but not limited to:

- (1) The names of qualified Pine Tree Development Zone businesses for the report year;
- (2) The estimated or total aggregate amount of Pine Tree Development Zone benefits received by qualified Pine Tree Development Zone businesses in the report year; and
- (3) Aggregate information for each of the most recent 3 report years on:
 - (a) Employment levels for all Maine employees and for qualified Pine Tree Development Zone employees and associated salary and wages for both groups of employees;
 - (b) Average annual salary and wages and access to health insurance and retirement benefits for all Maine employees and for qualified Pine Tree Development Zone employees; and
 - (c) Amount of investment associated with the qualified Pine Tree Development Zone business locations or directly related to the qualified business activities. [PL 2017, c. 440, §5 (NEW).]

[PL 2019, c. 659, Pt. E, §3 (AMD).]

2. Evaluation; specific public policy objective; performance measures. The Pine Tree Development Zone program established by this subchapter is subject to ongoing legislative review in accordance with Title 3, chapter 37. In developing evaluation parameters to perform the review, the Office of Program Evaluation and Government Accountability, the Legislature's government oversight committee and the joint standing committee of the Legislature having jurisdiction over taxation matters shall consider:

A. That the specific public policy objective of the Pine Tree Development Zone program established by this subchapter is to create and retain quality jobs in this State by reducing the tax burden experienced by businesses and thereby making this State's business tax burden more

comparable to other states, encouraging location and expansion of businesses in this State and improving the competitiveness of this State's businesses; and [PL 2017, c. 440, §5 (NEW).]

B. Performance measures, including:

- (1) Change in employment levels of qualified Pine Tree Development Zone employees;
- (2) Amount of investment directly related to a qualified business activity;
- (3) Comparison of business tax burden in this State to other states;
- (4) Comparison of other cost burdens in this State to other states;
- (5) Comparison of the amount of public incentives received from the Pine Tree Development Zone program to the amount of public incentives received from other incentive programs in the State;
- (6) Measures of industry competitiveness for businesses receiving Pine Tree Development Zone benefits;
- (7) Measures of fiscal impact and overall economic impact to the State; and
- (8) Other measures as may be relevant to the evaluation of program outcomes. [PL 2017, c. 440, §5 (NEW).]

The Office of Program Evaluation and Government Accountability shall provide a report of its evaluation of the Pine Tree Development Zone program established by this subchapter in accordance with Title 3, section 999 and shall also provide this report to the joint standing committee of the Legislature having jurisdiction over economic development matters, which may report out a bill to the Legislature in response to the report's recommendations.

[PL 2019, c. 305, §1 (AMD).]

SECTION HISTORY

PL 2003, c. 688, §D2 (NEW). PL 2017, c. 440, §5 (RPR). PL 2019, c. 305, §1 (AMD). PL 2019, c. 659, Pt. E, §3 (AMD).

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