

**§199-A. Definitions**

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [PL 2001, c. 652, §7 (NEW).]

**1. Committee.** "Committee" means the joint standing committee of the Legislature having jurisdiction over taxation matters.

[PL 2001, c. 652, §7 (NEW).]

**2. Tax expenditure.** "Tax expenditure" means any provision of state law that results in the reduction of tax revenue due to special exclusions, exemptions, deductions, credits, preferential rates or deferral of tax liability.

[PL 2001, c. 652, §7 (NEW).]

**SECTION HISTORY**

PL 2001, c. 652, §7 (NEW).

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