

## §199-B. Report

**1. Report.** The bureau shall submit a report regarding tax expenditures to the committee by February 15th of each odd-numbered year. The report must contain:

A. A summary of each tax expenditure in the laws administered by the bureau; [PL 2001, c. 652, §7 (NEW).]

B. A description of the purpose and background of the tax expenditure and the groups likely to benefit from the tax expenditure; [PL 2001, c. 652, §7 (NEW).]

C. An estimate of the cost of the tax expenditure for the current biennium; [PL 2001, c. 652, §7 (NEW).]

D. Any issues regarding tax expenditures that need to be considered by the Legislature; [PL 2017, c. 211, Pt. E, §4 (AMD).]

E. Any recommendation regarding the amendment, repeal or replacement of the tax expenditure; and [PL 2017, c. 211, Pt. E, §4 (AMD).]

F. The total amount of reimbursement paid to each person claiming a reimbursement for taxes paid on certain business property under chapter 915. [PL 2017, c. 211, Pt. E, §4 (NEW).]  
[PL 2017, c. 211, Pt. E, §4 (AMD).]

### SECTION HISTORY

PL 2001, c. 652, §7 (NEW). PL 2017, c. 211, Pt. E, §4 (AMD).

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