

## MAINE Appendix

### Key MAINE Subsidy Programs

Program	Recent Annual Cost	Online Recipient Disclosure	Recipient Disclosure Score*
<b>Business Equipment Tax Exemption (BETE)</b> - full property tax exemption for eligible property with no time limit on the length of the exemption; the state reimburses municipalities for the cost of the subsidy	\$19.4 million (FY 2014)	none	0/100
<b>Business Equipment Tax Reimbursement Program (BETR)</b> - controversial property tax reimbursement used for large companies; in 2007 replaced with BETE but still has significant ongoing fiscal impact	\$42.5 million (FY 2014)	<a href="#">source</a>	21/100
<b>Employment Tax Increment Financing</b> - despite its name, not a TIF program; reimburses firms amounts equal to as much as 80% of new personal income tax withholding when creating at least five new jobs	\$7.2 million (FY2014)	none	0/100
<b>Pine Tree Development Zones</b> - corporate income and other tax credits for firms which meet job creation and wage requirements (subsidies vary by geographic area)	\$3.3 million (FY2014)	none	0/100
<b>Research Expense Tax Credits and Super R&amp;D Tax Credit</b> - corporate income tax credit for qualified activities	\$4.9 million (FY2014)	none	0/100
<b>Average of Disclosure Scores for All Programs</b>			<b>4%</b> (21/500)

\*See next page for scoring details

<b>Show Us the Subsidized Jobs: Scoring Details for MAINE Programs</b>		<i>Maximum possible score for category</i>	Business Equipment Tax Exemption (BETE)	Business Equipment Tax Reimbursement Program (BETR)	Employment Tax Increment Financing	Pine Tree Development Zones	Research Expense Tax Credits and Super R&D Tax Credit
<i>Score criteria</i>							
Subsidy Value	BOTH amount approved AND actual amount disbursed/claimed (15) -	15	0	15	0	0	0
	Either amount approved OR actual amount disbursed/claimed (10) -or-						
	Performance-based with actual amount disbursed/claimed (15)						
Status of Award	Indication or whether award is completed, active, terminated (5)	15	0	0	0	0	0
	Disclosure of whether enforcement action taken (5)						
	Disclosure of amount clawed back or recalibrated or rescinded (5)						
Jobs Reporting	Number of jobs or training slots promised/projected ONLY (5) -or-	20	0	0	0	0	0
	Actual number of jobs created/retained or trainings ONLY (15) -or-						
	BOTH promised/projected and actual (20)						
Wages Reporting	Wage rates/payroll promised/projected only (10) -or-	20	0	0	0	0	0
	Actual wage rates/payroll only (15) -or-						
	Both promised and actual (18) -or-						
	Either promised and actual with wage disaggregation (20)						
Project Information	Location with street address (10)	15	0	0	0	0	0
	Indication whether the project is a relocation (3)						
	Project documents OR total subsidy package data (2)						
Company Information	DUNS or FEIN (2)	5	0	0	0	0	0
	NAICS (1)						
	Parent company (2)						
User Features	Ease of access (3)	10	0	6	0	0	0
	Multiple years of data (3)						
	Downloadable (2)						
	Part of or linked to a wider government transparency site (2)						
<i>Total before penalty</i>		100	0	21	0	0	0
<i>Penalty points (see reasoning on following page)</i>			0	0	0	0	0
<b>TOTAL PROGRAM SCORE</b>			<b>0</b>	<b>21</b>	<b>0</b>	<b>0</b>	<b>0</b>

## **MAINE Program Scoring Notes**

### **Business Equipment Tax Exemption (BETE)**

There is no online recipient disclosure for this program.

### **Business Equipment Tax Reimbursement (BETR)**

Disclosure Website: <http://www.state.me.us/revenue/research/>

Recipient disclosure is included in the *Economic Development Incentives Reports* located on the Maine Revenue Services website. Only actual refund amounts are included but because it is a performance-based program, BETR receives full points in the Subsidy Value category. In the User Features category, the program receives points for ease of access and multiple years of data. The reports include some information on four programs but only BETR recipients are disclosed.

### **Employment TIF**

There is no online recipient disclosure for this program.

### **Pine Tree Development Zones**

There is no online recipient disclosure for this program.

### **Research Expense Tax Credits and Super R&D Tax Credit**

There is no online recipient disclosure for this program.