

## §1002. Review of proposed tax expenditures

**1. Procedures before legislative committees.** Whenever a legislative measure contains a proposed new tax expenditure or a proposed change that affects an existing tax expenditure, the joint standing committee of the Legislature having jurisdiction over the proposal shall hold a public hearing and determine the level of support for the proposal among the members of the joint standing committee. If there is support for the proposal among a majority of the members of the joint standing committee, the joint standing committee shall request the policy committee to review and evaluate the proposal pursuant to subsection 2 and to report to the joint standing committee. A proposed tax expenditure or change to an existing tax expenditure may not be enacted into law unless the review and evaluation pursuant to this section has been completed.

[PL 2023, c. 417, §7 (NEW).]

**2. Evaluation.** Upon referral pursuant to subsection 1 of a proposal from the joint standing committee of the Legislature having jurisdiction over the proposal, the policy committee, in consultation with the office, shall conduct a review and evaluation of the proposal and shall report in a timely manner to the joint standing committee. The policy committee shall evaluate whether the proposed or amended tax expenditure is likely to be assigned to the full evaluation category under section 998, subsection 1, paragraph A. If the tax expenditure is likely to be assigned for full evaluation, the policy committee shall evaluate whether the proposal contains the provisions necessary for a full evaluation under section 999, including whether the proposal:

- A. Identifies the purposes and goals of the tax expenditure; [PL 2023, c. 417, §7 (NEW).]
- B. Identifies the data or other information necessary to evaluate the tax expenditure and the person or agency responsible for collecting that data or information; [PL 2023, c. 417, §7 (NEW).]
- C. Requires the appropriate person or agency to provide the data or other information identified in paragraph B to the office; and [PL 2023, c. 417, §7 (NEW).]
- D. Provides the necessary framework to permit the office to evaluate and report on the tax expenditure as required under section 999. [PL 2023, c. 417, §7 (NEW).]

[PL 2023, c. 417, §7 (NEW).]

**3. Report.** After its evaluation pursuant to subsection 2, the policy committee shall report to the joint standing committee of the Legislature having jurisdiction over the proposal its findings and recommendation on whether the proposed tax expenditure is likely to be assigned to the full evaluation category under section 998, subsection 1, paragraph A and, if so, whether it contains the provisions necessary to fulfill the requirements of a full evaluation under section 999 or whether the legislation should be amended to contain the necessary provisions.

[PL 2023, c. 417, §7 (NEW).]

### SECTION HISTORY

PL 2023, c. 417, §7 (NEW).

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