

**§199-C. Review**

The committee shall conduct the following reviews according to the following schedule. [PL 2001, c. 652, §7 (NEW).]

**1. Odd-numbered years.** During each odd-numbered year the committee may review the report required under section 199-B. [PL 2001, c. 652, §7 (NEW).]

**2. Even-numbered years.** During each even-numbered year the committee may review current issues of tax policy.

A. During each second regular session, the committee shall identify areas of tax policy for review during the period between the end of the second regular session and the first regular session of the next Legislature. [PL 2001, c. 652, §7 (NEW).]

B. The committee may review:

- (1) Issues of tax policy related to tax expenditures identified in its review under subsection 1;
- (2) Issues related to the overall structure of the State's tax laws and the relative tax burdens on various classes of taxpayers;
- (3) The impact of the State's tax structure on taxpayer behavior, including incentives and disincentives to reside or locate businesses in the State;
- (4) Issues identified by the committee that require more detailed review than is possible during a regular session of the Legislature; or
- (5) Any other tax policy issue identified by the committee as needing legislative review. [PL 2001, c. 652, §7 (NEW).]

[PL 2001, c. 652, §7 (NEW).]

**3. Specific tax expenditure review.**  
[PL 2021, c. 635, Pt. H, §12 (RP).]

**4. Review of aviation tax expenditure.** The committee, by June 30, 2023, shall review the sales tax exemption under section 1760, subsection 88-A to determine whether the exemption provides an incentive for increasing investment in the aviation sector, attracting and retaining aviation business and basing aircraft in the State. [PL 2013, c. 379, §1 (AMD).]

**SECTION HISTORY**

PL 2001, c. 652, §7 (NEW). PL 2011, c. 665, §6 (AMD). PL 2013, c. 368, Pt. VVVV, §1 (AMD). PL 2013, c. 379, §1 (AMD). PL 2015, c. 328, §2 (AMD). PL 2021, c. 181, Pt. A, §3 (AMD). PL 2021, c. 635, Pt. H, §12 (AMD).

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