

## Proposed 2025 - 2026 TERC Evaluation Schedule

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Proposed 2025 - 2026 TERC Evaluation Schedule						Anticipated Completion Time Window				FY '26 Estimate
Count	2022 TEB	2024 TEB	Bundle #	Bundle Name	Tax Expenditure Title	2025 January - June	2025 July - December	2026 January - June	2026 July - December	
1	1.84	1.6.01	1	Marriage Credit	Marriage Credit	X				\$ 107,300,000
2	4.26	4.1.26	2	Wind / Solar	Wind Energy Conversion Systems	X				\$ 12,000,000
3	4.27	4.1.27	2	Wind / Solar	Solar Energy Systems	X				\$ 10,000,000
4	1.87	1.6.04	3	Employer Transit Pass Credit	Employer Transit Pass Credit	X				\$ 100,000
5	2.28	2.6.02	3	Employer Transit Pass Credit	Employer Transit Pass Credit	X				\$ 900,000
6	7.07	7.2.01	4	Alcohol Producers	Credit for Small Brewers	X				\$ 1,700,000
7	7.08	7.2.02	4	Alcohol Producers	Microdistillery Credit	X				\$ 600,000
8	7.09	7.2.03	4	Alcohol Producers	Small Winery Credit	X				\$ 100,000
9	13.06	13.2.03	5	Open Space	Open Space Property		X			\$ 16,800,000
10	4.72	4.2.12	6	Data Center Equipment	Data Center Equipment		X			\$ 115,200,000
11	1.66	1.3.05	7	Home Mortgage Interest	Home Mortgage Interest	X				\$ 85,700,000
12	1.81	1.4.14	8	Interest on Contributions to a First-Time Homebuyer Account	Interest on Contributions to a First-Time Homebuyer Account	X				*
13	1.94	1.6.11	9	Angel Investment Credit	Angel Investment Credit			X		Sunset end of TY '24
14	4.14	4.1.14	10	Utilities SUT	Residential Heating Fuels	X				\$ 199,100,000
15	4.15	4.1.15	10	Utilities SUT	Residential Water Services	X				\$ 28,900,000
16	4.16	4.1.16	10	Utilities SUT	Sewer Services	X				\$ 116,100,000
17	10.01	10.1.01	11	Deed Transfers	Property Partitioned Between Co-Owners		X			*
18	10.02	10.1.02	11	Deed Transfers	Distributions by Personal Representatives		X			*
19	10.03	10.1.03	11	Deed Transfers	Cemetery Lots		X			\$ 100,000
20	10.04	10.1.04	11	Deed Transfers	Exchange of Permanent School Fund Lands		X			*
21	10.05	10.1.05	11	Deed Transfers	Mortgage or Lien Foreclosure Sales		X			\$ 1,200,000

\* Less than \$50,000

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22	10.06	10.1.06	11	Deed Transfers	Decree of Marriage Dissolution		X			\$ 400,000
23	9.01	9.1.01	11	Mortgage Registry	Agricultural Loans				X	\$ 4,700,000
24	9.02	9.1.02	11	Mortgage Registry	Government Housing Programs				X	\$ 3,300,000
25	11.01	11.1.01	12	Lawful Gambling	Bingo at Certain Organizations		X			*
26	11.02	11.1.02	12	Mortgage Registry	Bingo at Fairs and Civic Celebrations		X			*
27	11.03	11.1.03	12	Lawful Gambling	Infrequent Bingo Occasions		X			\$ 100,000
28	11.04	11.1.04	12	Mortgage Registry	Smaller Raffles		X			\$ 300,000
29	11.05	11.1.05	12	Lawful Gambling	Lawful Gambling Under Certain Conditions		X			\$ 2,900,000
30	11.06	11.2.01	12	Mortgage Registry	Credit for Certain Raffles		X			*
31	1.90	1.6.07	13	Working Family Credit	Working Family Credit			X		\$ 730,000,000
32	1.103	1.6.22	14	Beginning Farmer Management Credit	Beginning Farmer Management Credit		X			\$ 500,000
33	1.104	1.6.23	15	Credit for Sale of Agricultural Assets to a Beginning Farmer	Credit for Sale of Agricultural Assets to a Beginning Farmer		X			\$ 4,000,000
34	1.86	1.6.03	16	Research and Development Credit	Research and Development Credit				X	\$ 36,100,000
35	2.27	2.6.01	16	Research and Development Credit	Research and Development Credit				X	\$ 116,000,000
36	1.97	1.6.14	17	Housing Contribution Credit	Housing Contribution Credit			X		\$ 5,000,000
37	2.32	2.6.06	17	Housing Contribution Credit	Housing Contribution Credit			X		\$ 5,000,000

\* Less than \$50,000

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38	12.09	12.4.03	17	Housing Contribution Credit	Housing Contribution Credit			X		\$ 5,000,000
39	4.21	4.1.21	18	Telecommunications Equipment	Telecommunications Equipment			X		\$ 65,300,000
40	4.39	4.1.39	19	Farm Machinery	Farm Machinery			X		\$ 63,700,000
41	4.54	4.1.54	20	Building Materials for Residences of Disabled Veterans	Building Materials for Residences of Disabled Veterans				X	*
42	4.73	4.2.13	21	Construction Materials for Certain City Projects	Construction Materials for Certain City Projects				X	\$ -
43	13.10	13.3.02	22	Power Line Credit	Power Line Credit				X	\$ 700,000
44	5.10	5.1.10	23	Bookmobiles	Bookmobiles				X	*
45	5.12	5.1.12	24	Ready-Mixed Concrete Trucks	Ready-Mixed Concrete Trucks				X	\$ 1,700,000

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