

## Proposed Questions for Testifying Parties to Address in 2021

1. Is there evidence that the tax preference achieved its purpose, as noted in the 2021 tax preferences reports?
2. Do you believe this preference provides benefits in addition to those stated in its intended or inferred purpose?
3. Do you believe the taxes associated with any increased economic activity stimulated by this tax preference exceed the preference's loss of tax revenue?
4. Do you believe this preference has negative consequences? For example, were other industries, workers, or the environment harmed by activities stimulated by this tax preference?