

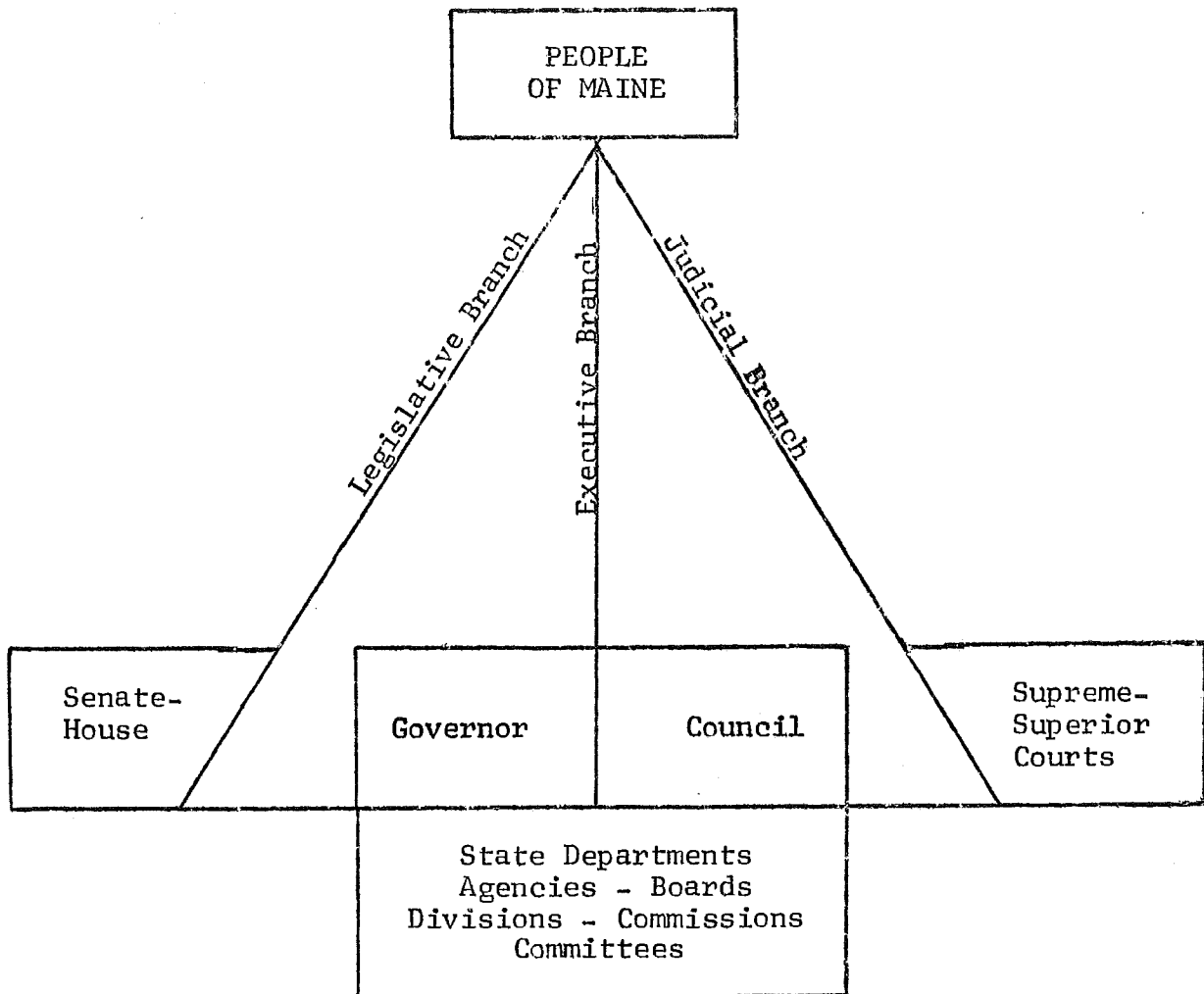
# MAINE STATE LEGISLATURE

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STATE OF MAINE



COMPENDIUM OF STATE FISCAL INFORMATION

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## INTRODUCTION

### OPERATING REVENUES AND EXPENDITURES

Generally speaking, GENERAL FUND, HIGHWAY FUND and OTHER SPECIAL FUNDS are our three State Operating Funds. GENERAL FUND receives its revenues from General State Revenue sources and is expended in the general broad categories for services and administration. HIGHWAY FUND receives its revenue from dedicated taxes and sources and is expended generally in the building and maintenance of highways and bridges, snow removal and sanding, administration and police services. OTHER SPECIAL FUNDS receive their revenues from segregated or dedicated sources and are expended generally by category for special purposes as shown.

The following pages contain a table showing the three operating accounts listing respectively the revenue source and expenditure category of each account and a table showing the percentage amounts.

This is followed by schedules showing total operating revenues and expenditures and then each operating account separately. These figures reflect the revenues and expenditures for the fiscal years 1959 through 1964 for purposes of comparison.

Next included are schedules showing General Fund Statements of Unappropriated Surplus, Appropriations from Unappropriated Surplus, Contingent Account and Construction Reserve Allocations.

The information contained within this report was compiled from State Treasury reports, the Maine Revised Statutes Annotated, financial reports from the Department of Finance, and records from the Legislative Finance Office.

TABLE OF  
OPERATING REVENUES AND EXPENDITURES

GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE FUNDS
<u>Revenue Source</u>	<u>Revenue Source</u>	<u>Revenue Source</u>
Sales and Use Tax Federal Grants Liquor and Beer Tax Cigarette Tax Other Revenues Public Utilities Tax Estate-Inheritance Tax Insurance Company Tax All Other Taxes Wild Lands Tax	Gas-Use Fuel Tax License-Registration Fees Federal Grants Cities-Towns-Counties Other Revenues All Other Taxes	From Federal Government Hunting-Fishing Licenses Service Charges-Current Services Other Taxes Maine Forestry District Taxes Sardine Development Tax Other Revenues Gas-Use Fuel Tax Taxes on Insurance Companies From Cities-Towns-Counties Transferred From Other Operating Funds
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
Health-Welfare-Charities Education-Libraries Mental Health-Corrections All Other General Administration Development Conservation Protection	Highway Construction Highway Maintenance Snow Removal-Sanding Debt Service Protection Administration Other Expenditures Bridge Construction Bridge Maintenance	Develop. Conserv. Natural Resources Education-Libraries MESC Administration Health-Welfare-Charities Protection-Persons, Property Contributions To Non-Operating Funds General Administration Transferred To Other Operating Funds

**Note:** Revenues and Expenditures are listed under each Fund  
in order of % as to amounts received and expended.

## CONSOLIDATED REVENUES AND EXPENDITURES

(General Fund, Highway Fund, Special Operating Funds)

Note: (This table shows the percentage amount of revenue and expenditure by each revenue source and expenditure account based on the fiscal year figures of 1962 and 1964 for comparison purposes.)

<u>REVENUE</u>	<u>PERCENTAGE AMOUNT RECEIVED</u>	
	<u>1962</u>	<u>1964</u>
From Federal Government	25.70%	27.05%
Sales-Use Tax	20.06	23.57
Gasoline-Use Fuel Tax (Net)	16.56	14.74
Liquor-Beer (Net)	7.29	6.44
Motor Vehicle Fees-Operator's License	6.76	6.42
Cigarette Tax	5.48	4.54
Public Utilities Taxes	2.69	2.29
Service Charges-Current Services	2.67	2.47
Inheritance-Estate Taxes	2.51	2.64
From Cities-Towns-Counties	2.14	1.80
Insurance Company Taxes	1.82	1.70
Other Taxes	1.66	1.65
Other Revenues	1.58	1.94
Hunting-Fishing License	1.25	1.11
Commission on Pari-Mutuels	.75	.61
State Tax on Wild Lands	.59	.50
Maine Forestry District Tax	.36	.30
Sardine Development Tax	<u>.13</u>	<u>.23</u>
	100.00%	100.00%

<u>EXPENDITURES</u>	<u>PERCENTAGE AMOUNT EXPENDED</u>	
	<u>1962</u>	<u>1964</u>
Highways-Bridges	34.33%	32.15%
Health-Welfare-Charities	18.69	17.60
Education-Libraries	17.68	19.64
Mental Health-Corrections	7.64	7.20
Development-Conservation Nat. Resources	5.50	5.28
Contribution to Other Funds	4.23	5.04
General Administration	3.93	4.35
Protection-Persons, Property	3.21	3.80
Debt Retirement	2.42	2.73
MESC - Administration	1.41	1.16
Interest-Bonded Debt	.55	.53
Miscellaneous Expenditures	<u>.41</u>	<u>.52</u>
	100.00%	100.00%

TOTAL  
OPERATING REVENUES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1959 - 1964

③

REVENUES	1964	1963	1962	1961	1960	1959
State Tax-Wild Lands	861,680	849,239	861,205	550,344	505,419	512,756
Maine Forestry District Tax	519,842	731,429	528,936	528,907	564,345	499,628
Inheritance-Estate Taxes	4,569,210	4,772,384	3,698,929	3,609,674	3,228,909	3,001,616
Sales-Use Taxes	40,779,909	30,137,430	29,529,156	28,488,903	27,318,071	24,482,180
Gasoline-Use Fuel Tax (Net)	25,501,793	24,530,878	24,366,629	23,711,621	23,115,073	22,241,686
Sardine Development Tax	396,893	504,328	196,755	484,534	448,117	499,034
Cigarette Tax	7,853,684	8,043,402	8,064,872	6,858,678	6,551,378	6,188,053
Public Utilities Tax	3,968,376	4,099,099	3,959,655	4,202,991	4,078,184	3,958,509
Insurance Company Taxes	2,944,499	2,825,734	2,684,042	2,593,618	2,434,518	2,318,287
Motor Vehicle Fees-Drivers' Lic.	11,116,918	10,121,584	9,945,846	9,742,265	9,485,123	8,746,509
Hunting-Fishing Licenses	1,926,367	1,825,164	1,839,029	1,846,874	1,811,810	1,756,419
Commission, Pari-Mutuels	1,050,734	1,086,462	1,098,663	1,093,361	1,066,321	977,532
Other Taxes	2,845,802	2,677,464	2,449,777	2,297,009	2,304,969	2,140,302
From Federal Government	46,810,521	41,648,093	37,841,055	36,762,075	38,149,455	37,473,345
From Cities-Towns-Counties	3,115,302	3,396,052	3,145,263	3,215,518	3,957,855	2,869,147
Service Charges-Current Services	4,280,505	4,174,271	3,933,783	3,837,433	3,654,701	3,293,636
Liquor-Beer (Net)	11,140,516	10,908,914	10,736,553	9,373,474	9,162,147	8,573,452
Other Revenues	2,099,399	1,998,668	2,322,940	2,265,204	2,105,969	1,397,290
T Transfers From Other Op. Funds	<u>1,260,286</u>	<u>1,095,837</u>	<u>1,057,275</u>	<u>---</u>	<u>---</u>	<u>---</u>
TOTAL OPERATING REVENUES	173,042,245	155,426,440	148,260,371	141,462,491	139,942,972	130,929,388

TOTAL  
OPERATING EXPENDITURES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1959 - 1964

EXPENDITURES	1964	1963	1962	1961	1960	1959
General Administration	7,675,561	7,046,948	5,984,233	6,665,371	5,740,462	5,502,574
Protection-Persons,Property	6,708,917	6,123,210	4,903,149	4,571,240	4,660,438	4,369,960
Develop-Conserv. Nat.Resources	9,321,337	8,892,453	8,218,202	7,816,073	7,629,784	7,436,635
Health-Welfare-Charities	31,042,989	30,272,762	27,617,859	26,225,096	25,846,451	24,534,947
Mental Health-Corrections	12,705,660	13,444,429	13,053,851	10,244,716	9,775,330	8,806,482
Education-Libraries	34,645,002	31,605,860	28,572,351	22,330,866	21,696,346	18,260,475
Highways-Bridges	56,714,588	53,421,292	50,677,213	47,596,944	50,052,060	52,589,912
MESC - Administration	2,041,125	1,882,441	2,081,988	1,849,698	1,453,505	1,533,339
Interest-Bonded Debt	933,440	806,557	809,962	812,167	622,112	445,250
Miscellaneous Expenditures	906,642	534,170	930,570	326,725	411,874	261,098
Transfers To Other Op.Funds	1,259,111	1,095,837	1,057,275	---	---	---
Other Transfers	<u>7,628,929</u>	<u>6,323,520</u>	<u>6,241,242</u>	<u>4,832,611</u>	<u>8,616,525</u>	<u>4,051,061</u>
TOTAL OPERATING EXPENDITURES	171,583,306	161,449,483	150,147,903	133,271,512	136,504,894	127,791,737
Debt Retirement	<u>4,820,000</u>	<u>4,120,000</u>	<u>3,570,000</u>	<u>4,800,000</u>	<u>3,600,000</u>	<u>100,000</u>
TOTAL OP.FUNDS EXPENDITURES	176,403,306	165,569,483	153,717,903	138,071,512	140,104,894	127,891,737



TOTAL  
GENERAL FUND - REVENUES AND EXPENDITURES  
FISCAL YEARS 1959 - 1964

REVENUES	1964	1963	1962	1961	1960	1959
State Tax-Wild Lands	861,680	849,239	861,205	550,344	505,419	512,756
Inheritance-Estate Taxes	4,569,210	4,772,384	3,698,929	3,609,674	3,228,909	3,001,616
Sales-Use Tax	40,779,909	30,137,430	29,529,156	28,488,903	27,318,071	24,482,180
Cigarette Tax	7,853,684	8,043,402	8,064,872	6,858,678	6,551,378	6,188,053
Public Utilities Tax	3,968,376	4,099,099	3,959,655	4,202,991	4,078,184	3,958,509
Insurance Company Taxes	2,820,944	2,705,517	2,566,983	2,478,808	2,324,061	2,210,608
Commission, Pari-Mutuels	1,050,734	1,086,462	1,098,663	1,093,361	1,066,321	977,532
Liquor-Beer (Net)	11,140,516	10,908,914	10,736,553	9,373,474	9,162,147	8,573,452
From Federal Government	17,965,383	17,170,666	15,048,445	14,317,205	14,077,963	12,954,946
From Cities-Towns-Counties	1,051,689	1,276,978	1,040,672	1,082,633	1,090,413	1,026,102
Services Charges-Current Services	2,879,003	2,578,135	2,482,202	2,351,270	2,287,802	2,012,214
Other Taxes	1,138,013	1,137,910	1,051,002	985,985	987,796	962,674
Other Revenues	975,978	1,209,001	1,372,944	1,160,895	985,814	738,689
Transfers From Other Operating Funds	392,425	343,385	342,731	436,707	568,923	416,723
<b>TOTAL GENERAL FUND REVENUES</b>	<b>97,447,550</b>	<b>86,318,527</b>	<b>81,854,017</b>	<b>76,990,939</b>	<b>74,233,209</b>	<b>68,016,062</b>
<b>EXPENDITURES</b>						
General Administration	4,847,845	4,651,491	3,869,819	4,236,737	3,626,772	3,669,851
Protection-Persons, Property	3,408,312	2,780,955	1,983,856	1,626,587	1,728,189	1,617,256
Develop.-Conserv. Natural Resources	4,030,483	3,506,837	3,387,727	2,844,707	2,860,430	2,599,775
Health-Welfare-Charities	30,021,142	29,334,406	26,814,715	25,413,316	25,085,030	23,807,806
Mental Health-Corrections	12,617,744	13,315,507	13,038,713	10,244,716	9,775,330	8,806,482
Education-Libraries	32,229,589	29,594,275	27,086,874	20,816,349	20,320,571	17,250,009
Interest-Bonded Debt	119,590	98,020	110,200	114,550	---	---
Miscellaneous Expenditures	886,422	534,170	930,570	326,725	411,874	261,098
Transfer To Other Operating Funds	861,563	747,024	708,596	1,208,235	1,269,472	1,000,953
Transfer To Non-Operating Funds	6,492,282	5,229,241	5,157,758	3,959,890	7,804,114	3,386,143
<b>TOTAL OPERATING EXPENDITURES</b>	<b>95,514,975</b>	<b>89,791,930</b>	<b>83,088,833</b>	<b>70,791,818</b>	<b>72,881,787</b>	<b>62,399,377</b>
Debt Retirement	570,000	420,000	420,000	150,000	---	---
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>96,084,975</b>	<b>90,211,930</b>	<b>83,508,833</b>	<b>70,941,818</b>	<b>72,881,787</b>	<b>62,399,377</b>

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TOTAL  
HIGHWAY FUND - REVENUES AND EXPENDITURES  
FISCAL YEARS 1959 - 1964

REVENUES	1964	1963	1962	1961	1960	1959
Gasoline Tax (Net)	24,500,716	23,737,249	23,641,000	23,116,913	22,607,810	21,790,973
Use Fuel Tax (Net)	871,446	692,267	578,619	474,854	401,673	329,347
Motor Carrier Tax (Net)	27,587	32,204	33,221	29,750	15,343	31,059
Motor Vehicles Fees-Drivers' Licenses	11,116,918	10,121,584	9,945,846	9,742,265	9,485,123	8,746,509
Other Taxes	511,588	660,409	438,350	391,967	378,163	340,067
From Federal Government	22,376,760	19,336,407	17,888,062	17,088,330	19,820,117	20,453,018
From Cities-Towns-Counties	1,952,003	1,994,690	1,987,946	2,017,145	2,766,960	1,747,253
Service Charges-Current Services	204,857	224,034	185,662	274,941	303,822	245,378
Other Revenues	601,239	283,523	794,451	759,504	742,282	378,062
Contrib.-Transf. From Other Funds:						
General Fund	669,919	590,228	622,440	1,063,026	1,050,530	946,156
TOTAL HIGHWAY FUND REVENUES	62,833,037	57,672,602	56,115,602	54,958,697	57,571,826	55,007,827
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<u>EXPENDITURES</u>						
General Administration	2,465,990	2,121,949	1,949,171	2,292,828	2,023,752	1,728,948
Protection-Persons, Property	2,533,329	2,555,124	2,219,000	2,319,513	2,224,500	2,101,849
Highways-Bridges:						
Highway Construction	37,229,035	33,145,951	31,291,129	29,425,168	32,227,772	35,611,356
Highway Maintenance	11,111,096	10,609,057	10,513,136	10,059,583	10,069,313	9,525,498
Bridge Construction	1,026,418	1,140,057	1,235,728	1,213,458	1,189,801	1,172,760
Bridge Maintenance	918,048	1,055,781	1,550,759	833,774	637,200	539,068
Snow Removal-Sanding	5,741,150	6,366,131	5,422,077	5,483,781	5,250,333	5,192,588
Other	688,838	1,104,312	664,382	581,176	677,639	548,638
Interest-Bonded Debt	813,850	708,537	699,762	697,617	622,112	445,250
Contrib.-Transf. To Other Funds:						
General Fund	214,984	182,836	184,704	172,469	177,872	159,323
Other Special Revenue Funds	6,297	5,427	5,946	6,836	4,834	6,195
Public Service Enterprises	---	199,149	201,575	205,100	209,000	212,900
Trust-Agency Funds	771,699	585,438	575,292	404,928	340,942	249,636
TOTAL HIGHWAY OP. EXPENDITURES	63,520,740	59,779,749	56,512,666	53,696,237	55,655,073	57,494,015
Debt Retirement	4,250,000	3,700,000	3,150,000	4,650,000	3,600,000	100,000
TOTAL HIGHWAY FUND EXPENDITURES	67,770,740	63,479,756	59,662,666	58,346,237	59,255,073	57,594,015

TOTAL  
ALL OTHER SPECIAL REVENUE FUNDS  
FISCAL YEARS 1959 - 1964

REVENUES	1964	1963	1962	1961	1960	1959
Maine Forestry District Tax	519,842	731,429	528,936	528,907	564,345	499,628
Gasoline-Use Fuel Tax (Net)	102,042	69,156	113,787	90,103	90,846	90,304
Sardine Development Tax	396,893	504,328	196,755	484,534	448,117	499,034
Insurance Company Taxes	123,555	120,217	117,059	114,810	110,456	107,679
Hunting-Fishing Licenses	1,926,367	1,825,164	1,839,029	1,846,874	1,811,810	1,756,419
Other Taxes	1,196,201	1,112,031	960,424	919,056	939,008	837,559
From Federal Government	6,468,377	5,141,020	4,904,547	5,356,539	4,251,373	4,065,379
From Cities-Towns-Counties	111,609	124,383	116,644	115,739	100,481	95,791
Service Charges-Current Services	1,196,645	1,372,101	1,265,918	1,211,221	1,063,104	1,036,042
Other Revenues	522,181	273,254	130,213	193,087	141,985	142,279
Transfers From Other Operating Funds	197,941	162,223	117,434	152,045	223,776	60,992
<b>TOTAL SPECIAL FUND REVENUES</b>	<b>12,761,657</b>	<b>11,435,310</b>	<b>10,290,751</b>	<b>11,012,920</b>	<b>9,745,314</b>	<b>9,191,106</b>

EXPENDITURES

General Administration	361,724	273,506	165,242	135,804	89,938	103,774
Protection-Persons, Property	767,275	787,130	700,292	625,139	707,747	650,853
Develop.-Conserv. Natural Resources	5,290,854	5,385,616	4,830,474	4,971,366	4,769,354	4,836,859
Health-Welfare-Charities	1,109,761	1,067,277	818,282	811,779	761,421	727,140
Education-Libraries	2,415,412	2,011,584	1,485,476	1,514,516	1,375,775	1,010,466
MESC - Administration	1,929,274	1,799,846	1,861,300	1,529,306	1,444,955	1,533,339
MESC - Office Building	111,851	82,594	220,688	320,392	8,550	---
Contrib.-Transf. To Other Funds:						
General Fund	176,288	160,548	158,027	112,524	155,198	119,144
Public Service Enterprises (Misc.)	20,220	2,000	1,200	2,000	4,559	4,584
Trust-Agency Funds	364,605	307,691	305,417	260,692	257,909	197,667
Working Capital Funds	320	---	---	---	---	129
<b>TOTAL SPECIAL FUND EXPENDITURES</b>	<b>12,547,590</b>	<b>11,877,796</b>	<b>10,546,402</b>	<b>10,283,522</b>	<b>9,575,410</b>	<b>9,183,961</b>

GENERAL FUND  
STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE JUNE 30th</u>
1957	\$12,301,669
1958	\$ 2,244,182
1959	\$ 6,310,676
1960	\$ 3,801,476
1961	\$ 7,328,132
1962	\$ 2,518,457
1963	\$ 3,255,471
1964	\$ 4,084,555

Note: The unappropriated surplus amount is reduced by appropriations appropriated by the legislature.

GENERAL FUND EXPENDITURES  
OF  
APPROPRIATIONS FROM UNAPPROPRIATED SURPLUS  
YEARS ENDED JUNE 30th

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<u>YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH YEAR</u>
1957	\$3,017,403
1958	\$6,001,325
1959	\$3,966,323
1960	\$4,720,050
1961	\$4,065,510
1962	\$4,821,691
1963	\$5,066,169
1964	\$3,482,190

GENERAL FUND  
EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH YEAR</u>
1957	\$170,014.81
1958	\$ 92,596.71
1959	\$128,377.68
1960	\$240,628.20
1961	\$181,353.71
1962	\$302,402.65
1963	\$285,606.00
1964	\$179,499.00
Balance July 1, 1964	\$450,000.00

Authorization: State Contingent Fund  
M.R.S.A. Title 5, Sec. 1507

GENERAL FUND

CONSTRUCTION RESERVE ALLOCATION  
YEARS ENDED JUNE 30th

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<u>YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH YEAR</u>
1957	---
1958	\$ 406,139
1959	\$1,571,388
1960	\$ 736,372
1961	\$ 952,195
1962	\$ 231,009
1963	\$ 27,456
1964	---
Unallocated Balance June 30, 1964	\$ 572,898

Authorization: Construction Reserve Fund  
M.R.S.A. Title 5, Sec. 1503

# TAX AND REVENUE SOURCE

The following pages contain a summary of presently existing major taxation and revenue sources. The summary includes present tax bases and license fees showing dates of adoption and more recent amendments to same.

The following table is a listing of these tax and revenue sources showing the accrual of each tax or revenue to the respective funds as established by law.

STATE TAX OR REVENUE SOURCE	<u>UNDEDICATED</u> Accrues to Gen. Fund	<u>DEDICATED</u> Accrues to Highw. Fund	<u>DEDICATED</u> Accrues to Spec. Funds
Sales-Use Tax	x		
Liquor-Beer Tax (Net)	x		
Cigarette Tax	x		
Inheritance Tax	x		
Estate Tax	x		
Railroad Tax	x		x-1%-Towns, etc.
Express Company Tax	x		
Tel. & Tel. Co. Tax	x		x-All in excess of \$3,300,000-Towns, etc.
Corporate Franchise Tax	x		
Bank-Trust Co. Stock Tax			x-100%-Towns, etc.
Insurance Company Tax	x		x- $\frac{1}{2}$ of 1% - Fire Investigation
Pari-Mutuel Revenue	x		x-1% Stipend Fund
Gasoline-Use Fuel Tax		x	
M. Vehicle Fees-Operators' Lic.		x	
State Property Tax (Wild Lands)	x		x-Township-Roads- Schools, etc.
Hunting-Fishing Licenses			x-Inland Fish & Game
Forestry District Tax			x-Forest Fire Control
Sardine Tax			x-) Development
Potato Tax			x-) and
Blueberry Tax			x-) Conservation
Milk Tax			x-) Purposes



SALES AND USE TAX (Adopted 1951) - M.R.S.A. Title 36

- I. A Sales Tax is imposed at the rate of 1% of the sale price of all tangible personal property sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps. Generally speaking the exclusions are food, fuels for domestic use, agricultural materials used in agricultural production, sales to certain hospitals and schools, auto trade-ins, items already taxed such as gas, cigarettes, etc.
- II. A Use Tax is imposed at the rate of 4% of the purchase price on the storage, use or other consumption in this State of tangible personal property purchased at retail sale when sales tax is not paid at the time of purchase. This tax is basically a tax upon items purchased outside the State for use in Maine.

Note: Originally enacted 1951 at 2% - amended in 1957 increasing to 3% - amended in 1959 to include rentals thus broadening the tax base - amended in 1963 increasing rate to 4%.

LIQUOR AND BEER TAX (Adopted 1933-34) - M.R.S.A. Title 28

- I. State Liquor Tax - To produce a State liquor tax markup of not less than 65% based on the less carload cost F.O.B. State Liquor Commission Warehouse and in addition thereto levy an excise tax of 24¢ per gallon on wines, containing 10-14% alcohol by volume, 75¢ per gallon on wines containing 15-21% alcohol by volume and \$1.00 per gallon on sparkling wines.

Note: Amended in 1955 to include additional taxes on wines as shown above - amended in 1961 increasing tax to 65% from 61% and decreasing to \$1.00 from \$5.00 the tax on sparkling wines.

- II. Malt Liquor - A wholesale licensee who imports malt liquor shall pay an excise tax of 25¢ per gallon. There shall be levied and imposed an excise tax on all malt liquor manufactured in this State of 5 1/3¢ per gallon.

Note: Amended in 1945, 1947, 1949 and 1955-57. The 1955-57 amendment changed the wording of the statute and the 1961 amendment increased the tax from 16¢ to 25¢ per gallon. It can be further noted that there are no manufacturers of malt liquor in the State of Maine.

CIGARETTE TAX (Adopted 1941) - M.R.S.A. Title 36

A tax is imposed on all cigarettes held in this State by a person for sale - said tax to be at the rate of 3 mills per cigarette or 6¢ per package of 20.

Note: Original tax imposed July 1, 1941 at 1 mill or 2¢ pkg.

Increased July 1, 1947 to 2 mills or 4¢ pkg.

" July 1, 1955 " 2½ " " 5¢ "

" July 1, 1961 " 3 " " 6¢ "

(Repealed 20% tax on cigars and tobacco products on Jan. 1, 1955)

INHERITANCE TAX (Adopted 1893) - M.R.S.A. Title 36

I. Class A - Property which shall so pass to or for the use of the following persons - husband/wife, lineal ancestor, child, etc.

2%	in excess of exemption*	up to	50,000
3%	" " "	50,000	" " 100,000
4%	" " "	100,000	" " 250,000
6%	" " "	250,000	

II. Class B - Property which shall so pass to or for the use of brother, sister, uncle, aunt, cousin, etc.

8%	in excess of	500	up to	25,000
9%	" "	" 25,000	" "	100,000
10%	" "	" 100,000	" "	250,000
12%	" "	" 250,000		

III. Class C - Property which shall so pass to or for the use of any person other than Classes A and B.

12%	in excess of	500	up to	50,000
14%	" "	50,000	" "	100,000
16%	" "	100,000	" "	250,000
18%	" "	250,000		

Note: Amended 1945, 1947, 1949 - amendment 1959 changed Class A exemptions from 10,000 to present 15,000 - 10,000 - 500 respectively and changed Class C rates from 10-12-14-16% to 12-14-16-18% respectively.

\* Exemption amounts: \$15,000 for husband or wife.  
10,000 " relative.  
500 " all other.

ESTATE TAXES (Adopted 1927) - M.R.S.A. Title 36

There shall be assessed by the State tax assessor, in addition to the inheritance tax heretofor provided, an estate tax upon all estates which are subject to taxation under the Federal Revenue Act of 1926 as heretofore amended. Said tax is imposed upon the transfer of the estate of every person who at the time of his death was a resident of this State. The amount of the tax shall be the amount by which 80% of the estate tax payable to the U.S. under the 1926 Act shall exceed the aggregate amount of all estate, inheritance, legacy and succession taxes actually paid. Tax imposed upon the transfer of all real property or tangible personal property, etc.

Note: Amended 1947 to present status. (No recent changes)

RAILROAD TAXATION (Adopted 1872-1883) - M.R.S.A. Title 36

An excise tax is levied upon gross transportation receipts, the statutory rate varying from 3 1/4% to 5 1/4%, depending on the relation of net railway operating income to gross transportation receipts. However, the law was amended in 1961 to provide for an applicable rate, when net operating income does not represent at least 5 3/4% of investment, of 2% in 1964 and 1965, and 1% thereafter. Since no railroads in Maine are presently earning 5 3/4% of investment, the minimum rate of 2% is at present the effective rate of this tax.

Note: Generally speaking, a portion of the tax, not to exceed 1% of the value of stock held, is returned to the municipality based on the value of stock owned within such municipality.

Amended 1951 - gross receipt tax reduced by 1/4 of 1% - amended 1955 from 2 to 1 3/4% - amended 1961 establishing new minimum rates.

EXPRESS COMPANY TAXATION (Adopted 1872-1883) - M.R.S.A. Title 36

- I. Every corporation, company or person doing express business on any railroad, steamboat or vessel in the State shall apply for a license to do business from the State tax assessor.
- II. The same shall pay excise tax of 4% of the gross receipts on all business done in this State and including business coming in and going from another state or country.

Note: No recent changes or amendments.

TELEPHONE & TELEGRAPH CO. TAXATION (Adopted 1872-1883) - M.R.S.A. Title 36

- I. Taxation of Telephone Co. - Generally speaking an annual excise tax on the telephone company is levied as follows: (1) When the total gross operating revenues of such corporation, association or person from its or his operations within this State during the calendar year preceeding the year for which the tax is assessed on such corporation, association or person exceed \$1,000 but do not exceed \$5,000, the tax will be 1 1/4% of such gross operating revenues;

- |                   |        |                            |                 |
|-------------------|--------|----------------------------|-----------------|
| (2) ... exceed \$ | 500    | but do not exceed \$10,000 | - 1 1/2%        |
| (3) ... "         | 10,000 | " " " "                    | 20,000 - 1 3/4% |
| (4) ... "         | 20,000 | " " " "                    | 40,000 - 2%     |

and so on, increasing the tax 1/4 of 1% of each additional \$20,000 or part thereof, provided the rate shall never exceed 7%.

- II. Taxation of Telegraph Co. - The amount of annual excise tax on telegraph companies shall be 6% of its total gross operating revenues from its operations within this State during the calendar year preceeding the year for which the tax is assessed.

Note: Revenue from the telephone and telegraph tax, in excess of \$3,300,000 per year, is returned to municipalities on the basis of population.

Amended 1955 increasing rate from 6% of gross receipts to 7% of total gross operating revenue - amended 1963 to change basis of reimbursing municipalities.

CORPORATE FRANCHISE TAX (Adopted 1901) - M.R.S.A. Title 36

This tax is not levied on property but is imposed on corporations in the nature of an annual license fee for the right to exercise the privilege conferred upon it by the State. The tax is based on the amount of authorized capital stock as follows:

A.	Authorized capital of \$	0	to	50,000	-	\$ 10.
	"	"	"	50,001	"	200,000 - 20.
	"	"	"	200,001	"	500,000 - 50.
	"	"	"	500,001	"	1,000,000 - 100.
	"	"	"	1,000,001	and for each	
				additional million or any part thereof	-	50.

B. Also on all shares without par value -

Shares of	0	to	250	-	\$ 10.
"	"	251	"	1,000	- 20.
"	"	1,001	"	3,000	- 40.
"	"	3,001	"	5,000	- 50.
"	"	5,001	"	10,000	- 100.

and the further sum of \$50 for each 10,000 shown or any part thereof authorized in excess of 10,000 shares.

Note: Recent amendments include 1955 which doubled the fees.

BANK AND TRUST COMPANY STOCK TAX (Adopted 1909) - M.R.S.A. Title 36

Tax of 15 mills of each dollar on all common stock shares as assessed by the State tax assessor.

Note: Tax returned to municipality. (No recent amendments.)

INSURANCE COMPANY TAXES (Adopted 1874) - M.R.S.A. Title 36

- I. Domestic Insurance Company Taxes - Taxed 1% of all gross direct premiums written and annuity considerations whether in cash or notes absolutely payable received from residents of this State during the year preceeding the assessment, less allowed deductions.
- II. Foreign Insurance Company Taxes - Taxed on premium and annuity considerations - 2% of all gross direct premiums.
- III. Any insurance company incorporated by a state of the United States or Canada whose laws impose a greater tax accordingly on a Maine company shall pay the same tax when doing business in this State.
- IV. Every attorney, agent or representative by or through whom are issued policies or contracts of indemnity shall annually pay a tax at the rate of 2% on gross premium or deposits after allowed deduction.

Note; Generally adopted 1874 - no change in rate of tax since 1947.

(Every fire insurance company or association doing business or collecting premiums or assessments in the State shall pay in addition to the taxes now imposed by law 1/2 of 1% of the gross direct premiums for fire risks less allowable deduction. These funds shall be used solely to defray expenses by the Insurance Commission in fire prevention, investigation, rules and regulations and educating the public in fire safety.)

## PARI-MUTUEL REVENUE

### I. Harness Racing (Adopted 1935) - M.R.S.A. Title 8

Each person, association or corporation licensed to conduct a race or race meet under the provisions of this Chapter shall pay to the treasurer of the State, to be credited to the general fund of the State, a sum equal to 6% of the total contributions to all pari-mutuel pools conducted at any race meet.

A sum equal to 1/6 of the tax on all pari-mutuel pools shall be returned to the licensees for supplementary purse money.

A sum equal to 1% of total contributions shall go to the "Stipend Fund" for Agricultural Fair Association purposes.

Note: Thus the State receives actually 5% of the total contributions to pari-mutuel pools for general fund revenue.

Amended recently in 1957 increasing tax from 5 1/2% to 6% in total and 1/2% to 1% - amended in 1961 providing an amount equal to 1/6% of the tax to be returned to licensee.

### II. Running Horse Racing (Adopted 1949) - M.R.S.A. Title 8

Each person, association, corporation, trust or partnership licensed to conduct a race or race meet shall pay to the treasurer of the State, to be credited to the general fund, a tax equal to 6% of the total contributions to all pari-mutuel pools.

A sum equal to 1/6 of the tax on all pari-mutuel pools shall be returned to the licensees for costs of operation, maintenance, and repair.

A sum equal to 1% of total contributions shall go to the "Stipend Fund" for Agricultural Fair Association purposes.

Note: Thus the State receives actually 5% of the total contributions to pari-mutuel pools for general fund revenues.

Amended 1957 from 1/2% to 1% and 5 1/2% to 6% - amended 1963 to allow 1/6 of the tax collected to be returned to licensees.

GASOLINE AND USE FUEL TAX (Adopted 1923)

I. Gasoline Tax - M.R.S.A. Title 36

An excise tax is levied and imposed at the rate of 7¢ per gallon upon internal combustion engine fuel sold or used within this State. Six cents of the tax so paid on such fuel used in motor boats, tractors used for agricultural purposes, vehicles used on rail and tracks or in stationary engines or in mechanical or industrial arts shall be refunded as provided. Provides for 8 mills of the tax so paid and not refunded on fuel used in motor boats to be made available to the Sea & Shore Fisheries Department for research, development and propagation activities. Provides 3¢ refund to common carrier passenger service vehicles. Provides 3¢ refund on gasoline used in pleasure boats, with 3 1/2¢ of tax not refunded transferred to Boating Facilities Fund.

Note: Amended in 1955 increasing to 7¢ from 6¢ and increasing refund amount to 6¢ or 6/7 from 5¢ - amended 1963 with regard to refund on gasoline used in pleasure boats.

II. Use Fuel Tax - M.R.S.A. Title 36

An excise tax at the rate of 7¢ per gallon is imposed on all users of fuel other than gasoline upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes. Provides a refund of 3/7 to certain common carrier passenger services.

Note: Amended 1955 increasing to 7¢ from 6¢ per gallon.



MOTOR VEHICLE FEES & OPERATOR'S LICENSE (Adopted 1905) - M.R.S.A. Title 29

Passenger vehicles (for hire, double fees)	\$15.00
Initial plates	10.00
Motorcycles	5.00
Sidecars	5.00
Antique motor vehicles	7.50
Semi-trailers	5.00
Farm trailers	2.00
Boat, house and camp trailers generally	5.00
Home made farm tractors	2.00
Special mobile equipment	10.00
Stock cars	5.00
Trucks and truck tractors registered for gross weight	15.00 to \$600.
Farm trucks registered for gross weight	21.00 " \$ 64.
Dealer registration fees (4 plates)	65.00 plus
Transit motor vehicles (3 plates)	75.00 "
Motorcycle dealers	15.00 "
Boat trailer dealers	10.00 "
Motor vehicle inspection exclusive of repairs, etc.	1.00
License to inspect motor vehicles	2.00

Note: Generally speaking, the above registration fees are 1/2 fee after September 1st.

Operator's license (expires at midnight on second birthdate after date of issue)	5.00 - 2 years
Operator's permit and examination	3.00
Driver education - license to instruct	25.00
School bus - permit to operate upon examination	1.00

STATE PROPERTY TAX - M.R.S.A. Title 36

Applies to organized and unorganized beginning in 1821 to 1951.

Beginning in 1952 the State property tax, as far as State revenues are concerned, is limited to property in the unorganized areas of the State subject to credits being taken from it towards the payment of road and education costs. It is currently levied at the rate of 11 mills.

Note: The 11 mill rate enacted in 1961 was the first rate change since 1933.

HUNTING AND FISHING LICENSES (Adopted 1917-1920) - M.R.S.A. Title 12

1. Resident fishing license - \$2.50 )  
    "      hunting      "      - 2.50 ) combination of \$5.00
2. Non-resident - big game - \$25.00  
    "      "      - small game - 10.00  
    "      "      - fishing license - 3.50 ( 3 days)  
    "      "      -      "      "      - 5.50 (15 days)  
    "      "      -      "      "      - 8.50 (season)  
    Junior non-resident fishing license - 2.00 (10-16 years)
3. Trapping state-wide - \$10.00  
    "      organized territory - 5.00
4. Camp license (boys & girls), blanket - \$25, \$40, \$60
5. Guides license - resident \$ 8.50  
    "      "      - non-resident - 50.00
6. Bow and arrow hunting - resident \$ 4.25  
    "      "      "      "      - non-resident - 10.25

Note: In addition to the above fees, 25¢ is charged by the municipalities for issuing these licenses.

First record indicates 1899 - special license permitting second deer in September - \$4.00.

Adopted 1917 - non-resident fishing license - \$2.00.

    "      1919 - first resident hunting & fishing license - 25¢ (life time license)

    "      1920 - non-resident hunting license - \$15.00.

(Since then laws have been revised to present status as shown by above schedule.)

FORESTRY DISTRICT TAX (Adopted 1909, 1959 P.L. 376) - M.R.S.A. Title 36

A tax of 4 3/4 mills on the dollar is assessed upon all the property in the Maine Forestry District. The Forestry District includes practically all of the unorganized area of the State and over 50 unorganized municipalities which are adjacent to the unorganized areas.

SARDINE DEVELOPMENT TAX (Adopted 1951) - M.R.S.A. Title 36

An excise tax is levied and imposed upon the privilege of packing sardines. An excise tax of 25¢ per case on the type of canned sardines packed as provided.

Note: Purpose to advertise, research, study and conserve the industry along with promoting the prosperity and welfare of the State. Amended 1963 striking provision for \$500,000 limit on collections.

BLUEBERRY TAX (Adopted 1945) - M.R.S.A. Title 36

There is levied and imposed a tax at the rate of 1 1/4 mills per pound of fresh fruit on all blueberries grown, purchased, sold or processed in this State.

Note: Purpose to promote the prosperity and welfare of the State and blueberry industry.

POTATO TAX (Adopted 1937) - M.R.S.A. Title 36

A tax is levied and imposed at the rate of 2¢ per barrel on all potatoes raised in this State except those retained by the grower for seed or consumption.

Note: Amended 1955 increasing tax from 1¢ to 2¢ per barrel.

Purpose to conserve and promote the prosperity and welfare of the State and potato industry.

MILK TAX (Adopted 1953) - M.R.S.A. Title 36

A tax is levied and imposed at the rate of 2¢ per hundred weight on all milk produced in this State except that milk used on the farm where produced.

Note: Purpose to promote the prosperity and welfare of the State and dairy industry.

TRUST AND AGENCY FUNDS  
Balances Years Ended June 30th

YEAR	TOTAL EXPENDABLE FUNDS	TOTAL NON-EXPENDABLE FUNDS	TOTAL FUNDS BALANCE
1957	\$36,151,752.	\$3,445,561.	\$39,597,313.
1958	\$41,024,259.	\$3,381,339.	\$44,405,598.
1959	\$47,585,904.	\$3,455,036.	\$51,040,940.
1960	\$54,456,937.	\$3,485,925.	\$57,942,862.
1961	\$61,294,824.	\$4,037,886.	\$65,332,710.
1962	\$70,185,202.	\$4,108,881.	\$74,294,083.
1963	\$79,280,351.	\$4,182,285.	\$83,462,637.
1964	\$90,419,601.	\$4,369,163.	\$94,788,765.

Note: Trust and Agency Funds include Maine State Retirement System, Group Life Insurance Fund, Private Trusts, Reserves, Lands Reserved Trust Fund, Permanent School Fund and Other Trust Funds. These funds are not available and this schedule is meant only to show the balances for your information.

### SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1964.

This schedule covers the fiscal years of 1957 through to June 30, 1964 starting with the 1956 Balance. As you will note, each fund is shown separately as to its bonded amount. The Total Interest column represents the total amount of interest paid by all funds as does Total Bonds Retired and New Bonds Issued with the Total Bonded Debt reflected at the close of each fiscal year on June 30th.

Also included in this report and listed by funds are the authorized amounts of Bonds not as yet issued. This is followed by a total of the State Bonded Debt and a total of the Authorized Bonds to give you a total Authorized Bonded Debt as of June 30, 1964.

By referendum vote on November 3, 1964, the people of Maine authorized additional mortgage insurance loans of \$20 million and further authorized a General Fund Bond Issue for construction and equipment of pollution abatement facilities in the amount of \$25 million.

# SUMMARY OF BONDED DEBT

(27)

## BY FUND

## TOTALS ALL FUNDS

YEAR	GENERAL FUND	HIGHWAY FUND	UNIVERSITY OF MAINE and ETV	BRIDGES	STATE TEACHERS COLLEGES	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	TOTAL BONDED DEBT JUNE 30
1956	---	---	---	---	---	---	---	---	35,720,000
1957	---	23,700,000	---	11,535,000	---	653,421	1,485,000	1,000,000	35,235,000
1958	---	20,600,000	---	11,410,000	---	630,736	3,225,000	---	32,010,000
1959	---	24,000,000	---	13,190,000	---	664,807	320,000	5,500,000	37,190,000
1960	3,950,000	29,400,000	3,300,000	13,425,000	---	874,426	3,865,000	16,750,000	50,075,000
1961	3,800,000	24,750,000	3,300,000	13,235,000	---	1,184,516	4,990,000	---	45,085,000
1962	3,380,000	28,500,000	6,000,000	13,045,000	2,600,000	1,114,725	3,760,000	12,200,000	53,525,000
1963	2,960,000	24,800,000	5,960,000	12,805,000	2,600,000	1,303,482	4,400,000	---	49,125,000
1964	10,960,000	34,550,000	11,265,000	12,610,000	4,030,000=	1,343,851	5,060,000	27,350,000	73,415,000

Authorized Bonds Highway and Bridge	1959	\$ 7,500,000
" " " " "	1961	6,000,000
" " " " "	1963	7,000,000
" " *Mortgage Insurance-PL421	1957	20,000,000
" " Maine Maritime Academy	1963	475,000
" " State Teachers' Colleges	1963	3,000
" " General Fund	1963	2,000

TOTAL AUTHORIZED BONDS

\$40,980,000

TOTAL STATE BONDED DEBT

June 30, 1964

\$ 73,415,000

TOTAL UNISSUED AUTHORIZED BONDS

To Date

\$ 40,980,000

TOTAL AUTHORIZED BONDED DEBT

June 30, 1964

\$114,395,000

\*Maine Industrial Building Authority Act  
Mortgage Insurance - M.R.S.A. Title 10

Approved by referendum vote  
November 3, 1964

AUTHORIZED ADDITIONAL MORTGAGE INSURANCE LOAN \$ 20,000,000  
AUTHORIZED GENERAL FUND BOND ISSUE FOR CONSTRUCTION  
AND EQUIPMENT OF POLLUTION ABATEMENT FACILITIES \$ 25,000,000

NEW ENGLAND STATES  
PRINCIPAL STATE TAXES

<u>STATE</u>	<u>SALES TAX</u>	<u>INCOME TAX</u>		<u>TOBACCO TAX</u>	<u>LIQUOR TAX</u>	<u>INHERITANCE TAX</u>	<u>GIFT TAX</u>	<u>SEVERANCE TAX</u>	<u>MOTOR FUEL TAXES</u>	<u>LOTTERY</u>
		<u>PERSONAL</u>	<u>-CORP.</u>							
Me.	x	-	-	x	x <sup>a</sup>	x	-	-	x	-
N.H.	-	x <sup>b</sup>	-	x	x <sup>a</sup>	x	-	x	x	x
Vt.	x <sup>c</sup>	x	x	x	x <sup>a</sup>	x	-	-	x	-
Mass.	-	x	x	x	x	x	-	-	x	-
R.I.	x	-	x	x	x	x	x	-	x	-
Conn.	x	-	x	x	x	x	-	-	x	-

Note: a - State operated liquor stores.

b - On income from intangibles only.

c - Sales tax 3% on rooms, rentals, meals, motor vehicle sales.

NEW ENGLAND STATES  
PER CAPITA PERSONAL INCOME  
and  
PER CAPITA STATE TAX COLLECTIONS  
In 1963

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Per Capita Personal Income

United States	\$2,449.00
New England	\$2,766.00
Maine	\$2,007.00
New Hampshire	\$2,313.00
Vermont	\$2,121.00
Massachusetts	\$2,853.00
Rhode Island	\$2,433.00
Connecticut	\$3,185.00

Per Capita State Tax Collections

United States - Average	\$119.43
New England States - Average	\$114.55
Maine	\$ 97.87
New Hampshire	\$ 75.19
Vermont	\$131.60
Massachusetts	\$112.46
Rhode Island	\$122.22
Connecticut	\$129.59

Source: U.S. Dept. of Commerce - Office of Business Economics  
U.S. Dept. of Commerce - Bureau of Census