

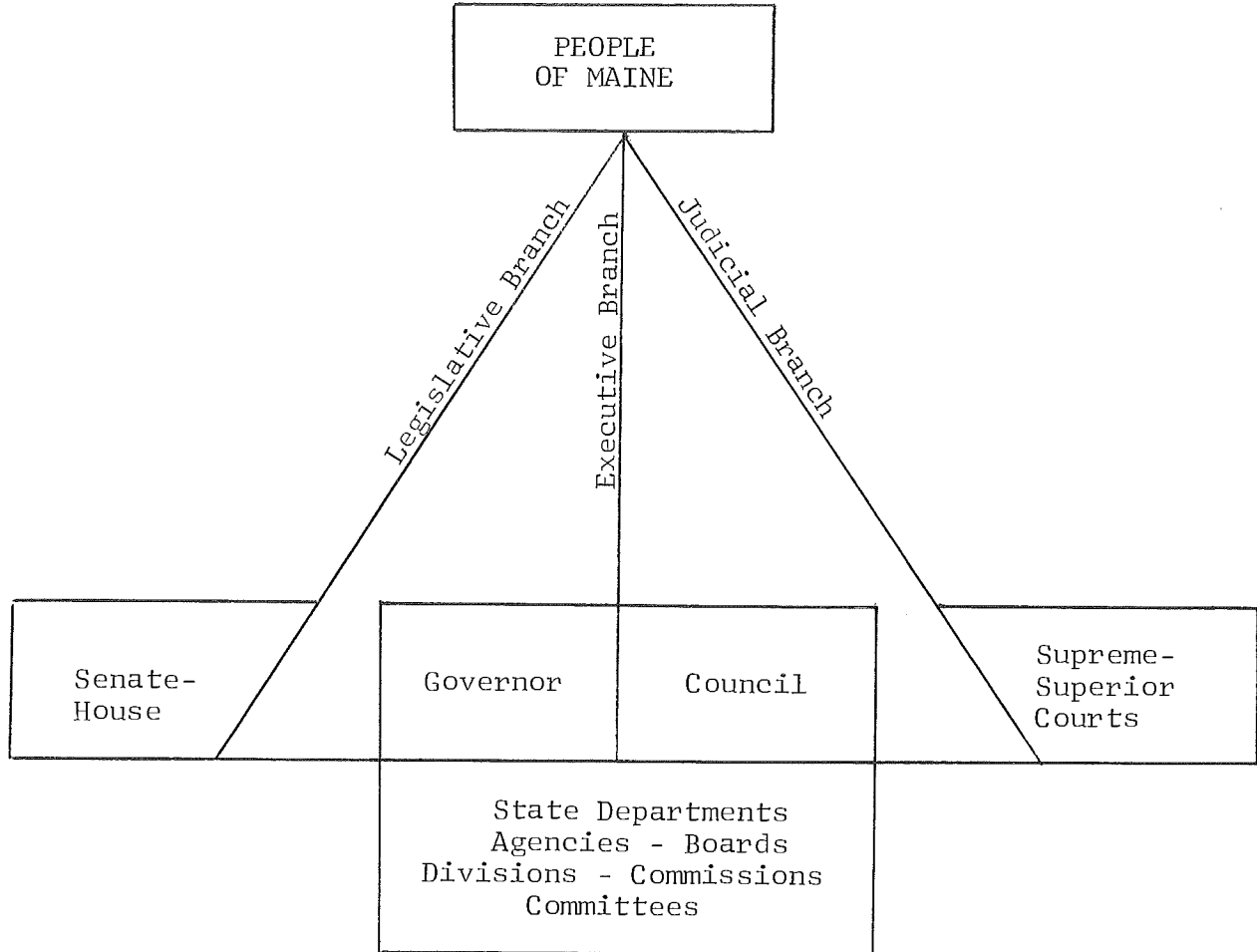
MAINE STATE LEGISLATURE

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S T A T E O F M A I N E



COMPENDIUM OF STATE FISCAL INFORMATION

C O N T E N T S

	<u>Page</u>
Introduction	1
Operating Revenues and Expenditures, Table of	2
Consolidated Revenues and Expenditures, Table of Percentage Amounts	3
Total Operating Funds, Summary Schedule of Revenues	4
Expenditures	5
General Fund Revenues and Expenditures, Summary Schedule of	6
Highway Fund Revenues and Expenditures, Summary Schedule of.	7
All Other Special Revenue Funds, Summary Schedule of.	8
General Fund Statement of Unappropriated Surplus	9
General Fund Expenditures of Appropriations from Unappropriated Surplus, Schedule of	10
General Fund Expenditures of State Contingent Account, Schedule of	11
Highway Fund Statement of Unappropriated Surplus	12
Tax and Revenue Sources, Table of	13
State Taxation and Revenue Sources, Summary of	14-24
Trust and Agency Funds, Summary of	25
Bonded Debt, Summary of	26-27
New England States' Principal State Taxes	28
New England States' Per Capita Personal Income and Per Capita State Tax Collections in 1967	29

I N T R O D U C T I O N

The normal operations of our state government are recorded and controlled on a fund basis in three major operating funds - GENERAL FUND, HIGHWAY FUND and OTHER SPECIAL REVENUE FUNDS. The GENERAL FUND provides the financing of most of the operations of state government and is the largest of the three funds. The GENERAL FUND receives its revenues from GENERAL STATE REVENUE sources, the largest source being from Sales and Use Taxes. The HIGHWAY FUND provides the financing of the Highway Department and its allied divisions. This fund receives its revenues from three major sources, namely Gasoline, Use Fuel and Motor Carrier Tax, Federal Grants and Motor Vehicle Registrations and Driver Licenses. OTHER SPECIAL REVENUE FUNDS receive their revenues from segregated or dedicated sources and the funds are expended by category for special purposes. Nearly two-thirds of the total revenue in OTHER SPECIAL REVENUE FUNDS is derived from the Federal Government.

In addition to the three operating funds that are listed above, there are numerous other funds that are used to record specific activities; such as Maine Employment Security Fund, Proceeds of Bond Issues, Public Service Enterprises, Working Capital Funds and Trust and Agency Funds.

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

TABLE OF
OPERATING REVENUES AND EXPENDITURES

<u>GENERAL FUND</u>	<u>HIGHWAY FUND</u>	<u>OTHER SPECIAL REVENUE FUNDS</u>
<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 Pari-Mutuels 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 Others General Administration Development-Conservation Protection Debt Service	Highway Construction Highway Maintenance Snow Removal-Sanding Debt Service Protection Administration Other Expenditures Bridge Construction Bridge Maintenance	Development-Conservation Education-Libraries MESC Administration Health-Welfare-Charities Protection-Persons, Property Contributions To Non-Operating Funds General Administration Transferred To Other Operating Funds

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 1964, 1966 and 1968 for comparison purposes.)

<u>REVENUE</u>	<u>PERCENTAGE AMOUNT RECEIVED</u>		
	<u>1964</u>	<u>1966</u>	<u>1968</u>
From Federal Government	27.05%	29.48%	25.61%
Sales-Use Tax	23.57	24.65	26.64
Gasoline-Use Fuel Tax (Net)	14.74	13.06	12.80
Liquor-Beer (Net)	6.44	5.95	6.77
Motor Vehicle Fees-Operator's License	6.42	5.52	5.76
Cigarette Tax	4.54	4.93	5.31
Public Utilities Taxes	2.29	1.64	1.60
Service Charges-Current Services	2.47	2.54	3.14
Inheritance-Estate Taxes	2.64	2.32	1.99
From Cities-Towns-Counties	1.80	1.53	1.39
Insurance Company Taxes	1.70	1.50	1.64
Other Taxes	1.65	1.53	1.46
Other Revenues	1.94	2.69	3.12
Hunting-Fishing Licenses	1.11	1.02	1.12
Commission on Pari-Mutuels	.61	.63	.60
State Tax on Wild Lands	.50	.57	.52
Maine Forestry District Tax	.30	.28	.39
Sardine Development Tax	.23	.16	.14
	100.00%	100.00%	100.00%

<u>EXPENDITURES</u>	<u>PERCENTAGE AMOUNT EXPENDED</u>		
	<u>1964</u>	<u>1966</u>	<u>1968</u>
Highways-Bridges	32.15%	29.43%	24.27%
Health-Welfare-Charities	17.60	16.18	16.48
Education-Libraries	19.64	23.99	27.50
Mental Health-Corrections	7.20	7.28	7.28
Development-Conservation Nat. Resources	5.28	4.81	4.59
Contributions to Other Funds	5.04	5.31	6.90
General Administration	4.35	4.42	4.78
Protection-Persons, Property	3.80	3.33	3.34
Debt Retirement	2.73	2.47	1.74
MESC - Administration	1.16	1.44	1.44
Interest-Bonded Debt	.53	.62	.82
Miscellaneous Expenditures	.52	.72	.86
	100.00%	100.00%	100.00%

TOTAL
OPERATING REVENUES - ALL FUNDS
(General Fund - Highway Fund - Special Funds)
FISCAL YEARS 1963 - 1968

REVENUES	1968	1967	1966	1965	1964	1963
State Tax-Wild Lands	1,211,466	1,243,871	1,202,797	857,474	861,680	849,239
Maine Forestry District Tax	907,819	1,069,388	592,951	593,548	519,842	731,429
Inheritance-Estate Taxes	4,666,860	4,871,221	4,932,355	4,839,928	4,569,210	4,772,384
Sales-Use Taxes	62,350,013	54,669,067	52,314,761	46,498,832	40,779,909	30,137,430
Gasoline-Use Fuel Tax (Net)	29,949,760	28,669,698	27,689,392	26,549,349	25,501,793	24,530,878
Sardine Development Tax	329,120	281,968	341,210	224,357	396,893	504,328
Cigarette Tax	12,424,097	10,428,811	10,460,989	8,011,130	7,853,684	8,043,402
Public Utilities Tax	3,743,703	3,726,677	3,492,104	4,267,719	3,968,376	4,099,099
Insurance Company Taxes	3,833,006	3,657,124	3,184,496	3,011,671	2,944,499	2,825,734
Motor Vehicle Fees-Drivers' Lic.	13,494,472	11,904,537	11,727,932	10,936,000	11,116,918	10,121,584
Hunting-Fishing Licenses	2,617,677	2,465,917	2,165,959	1,980,439	1,926,367	1,825,164
Commission, Pari-Mutuels	1,397,534	1,384,390	1,342,139	1,342,151	1,050,734	1,086,462
Other Taxes	3,423,688	3,155,343	3,245,374	3,047,544	2,845,802	2,677,464
From Federal Government	59,919,770	61,131,382	62,614,256	48,276,947	46,810,521	41,648,093
From Cities-Towns-Counties	3,248,094	3,217,846	3,238,367	3,529,654	3,115,302	3,396,052
Service Charges-Current Services	7,342,621	5,994,965	5,391,475	4,969,521	4,280,505	4,174,271
Liquor-Beer (Net)	15,845,002	13,021,230	12,631,032	11,557,299	11,140,516	10,908,914
Other Revenues	5,159,410	4,052,925	4,019,571	2,904,510	2,099,399	1,998,668
Transfers From Other Op. Funds	<u>2,156,426</u>	<u>1,769,766</u>	<u>1,701,881</u>	<u>1,171,637</u>	<u>1,260,286</u>	<u>1,095,837</u>
TOTAL OPERATING REVENUES	234,020,544	216,716,134	212,289,050	184,569,720	173,042,245	155,426,440

TOTAL
 OPERATING EXPENDITURES - ALL FUNDS
 (General Fund - Highway Fund - Special Funds)
 FISCAL YEARS 1963 - 1968

EXPENDITURES	1968	1967	1966	1965	1964	1963
General Administration	11,847,003	11,578,257	9,145,952	8,516,051	7,675,561	7,046,948
Protection-Persons, Property	8,266,562	7,452,866	6,899,702	6,759,336	6,708,917	6,123,210
Develop-Conserv. Nat. Resources	11,354,769	11,072,097	9,952,566	8,935,436	9,321,337	8,892,453
Health-Welfare-Charities	40,818,784	36,196,608	33,482,546	31,185,158	31,042,989	30,272,762
Mental Health-Corrections	18,040,659	17,477,500	15,057,212	13,506,750	12,705,660	13,444,429
Education-Libraries	68,132,141	60,307,088	49,652,031	36,171,718	34,645,002	31,605,860
Highways-Bridges	60,117,680	61,741,848	60,897,942	57,747,092	56,714,588	53,421,292
MESC - Administration	3,548,213	3,328,169	2,975,683	2,306,159	2,041,125	1,882,441
Interest-Bonded Debt	2,023,343	1,850,985	1,277,585	1,331,985	933,440	806,557
Miscellaneous Expenditures	2,134,230	1,038,343	1,495,914	728,448	906,642	534,170
Transfers To Other Op. Funds	2,156,426	1,769,766	1,702,026	1,171,637	1,259,111	1,095,837
Other Transfers	<u>14,937,414</u>	<u>12,559,711</u>	<u>9,285,522</u>	<u>7,789,341</u>	<u>7,628,929</u>	<u>6,323,520</u>
TOTAL OPERATING EXPENDITURES	243,377,229	226,373,242	201,824,687	176,149,116	171,583,306	161,449,483
Debt Retirement	<u>4,295,000</u>	<u>3,620,000</u>	<u>5,120,000</u>	<u>5,170,000</u>	<u>4,820,000</u>	<u>4,120,000</u>
TOTAL OP.FUNDS EXPENDITURES	247,672,229	229,993,242	206,944,687	181,319,116	176,403,306	165,569,483

TOTAL
GENERAL FUND - REVENUES AND EXPENDITURES
FISCAL YEARS 1963 - 1968

REVENUES	1968	1967	1966	1965	1964	1963
State Tax-Wild Lands	1,211,466	1,243,871	1,202,797	857,474	861,680	849,239
Inheritance-Estate Taxes	4,666,860	4,871,221	4,932,355	4,839,928	4,569,210	4,772,384
Sales-Use Tax	62,350,013	54,669,067	52,314,761	46,498,832	40,779,909	30,137,430
Cigarette Tax	12,424,097	10,428,811	10,460,989	8,011,130	7,853,684	8,043,402
Public Utilities Tax	3,743,703	3,726,677	3,492,104	4,267,719	3,968,376	4,099,099
Insurance Company Taxes	3,681,437	3,515,280	3,184,496	3,011,671	2,820,944	2,705,517
Commission, Pari-Mutuels	1,397,534	1,384,390	1,342,139	1,342,151	1,050,734	1,086,462
Liquor-Beer (Net)	15,845,002	13,021,230	12,631,032	11,557,299	11,140,516	10,908,914
From Federal Government	24,055,777	20,346,422	18,514,600	17,551,257	17,965,383	17,170,666
From Cities-Towns-Counties	1,028,138	994,888	948,550	970,399	1,051,689	1,113,300
Service Charges-Current Services	4,334,559	3,806,318	3,524,305	3,131,114	2,879,003	2,578,135
Other Taxes	1,414,642	1,287,622	1,262,973	1,169,748	1,138,013	1,137,910
Other Revenues	2,426,968	1,994,433	2,103,160	1,378,162	977,128	1,372,677
Transfers From Other Operating Funds	691,082	609,495	632,126	386,062	391,272	343,385
TOTAL GENERAL FUND REVENUES	139,271,284	121,899,733	116,546,394	104,972,962	97,447,550	86,318,527
EXPENDITURES						
General Administration	7,028,411	7,141,282	5,291,248	5,373,750	4,847,845	4,651,491
Protection-Persons, Property	3,438,310	3,042,056	3,019,786	3,234,728	3,408,312	2,780,955
Develop-Conserv. Natural Resources	4,575,259	4,736,834	4,075,767	3,686,028	4,030,483	3,506,837
Health-Welfare-Charities	37,867,047	33,299,075	31,546,312	29,973,001	30,021,142	29,334,406
Mental Health-Corrections	17,694,842	17,209,389	14,873,705	13,262,521	12,617,744	13,315,507
Education-Libraries	57,707,366	50,375,044	41,212,488	33,121,896	32,229,589	29,594,275
Interest-Bonded Debt	834,918	797,710	480,335	428,635	119,590	98,020
Miscellaneous Expenditures	1,885,478	963,683	1,491,977	723,851	886,422	534,170
Transfer to Other Operating Funds	1,459,568	1,154,604	1,115,159	778,829	861,563	747,024
Transfer to Non-Operating Funds	9,889,589	8,044,097	7,774,665	6,593,057	6,492,282	5,229,241
TOTAL OPERATING EXPENDITURES	142,380,791	126,763,777	110,881,446	97,176,301	95,514,975	89,791,930
Debt Retirement	1,545,000	1,020,000	1,020,000	570,000	570,000	420,000
TOTAL GENERAL FUND EXPENDITURES	143,925,791	127,783,777	111,901,446	97,746,301	96,084,975	90,211,930

TOTAL
HIGHWAY FUND - REVENUES AND EXPENDITURES
FISCAL YEARS 1963 - 1968

(2)

REVENUES	1968	1967	1966	1965	1964	1963
Gasoline Tax (Net)	28,193,703	27,087,315	26,392,134	25,347,029	24,500,716	23,737,249
Use Fuel Tax (Net)	1,415,667	1,292,229	1,056,420	1,044,086	871,446	692,267
Motor Carrier Tax (Net)	10,436	13,124	17,317	26,665	27,587	32,204
Motor Vehicle Fees-Drivers' Licenses	13,494,472	11,904,537	11,727,932	10,936,000	11,116,918	10,121,584
Other Taxes	606,829	549,888	549,250	550,979	511,588	427,521
From Federal Government	18,700,951	23,473,969	28,583,174	22,865,969	22,376,760	19,336,407
From Cities-Towns-Counties	2,098,527	2,116,431	2,172,441	2,440,259	1,952,003	1,994,690
Service Charges-Current Services	277,904	288,817	279,813	352,048	204,857	224,034
Other Revenues	923,284	620,815	729,217	823,734	601,239	516,411
Contrib.-Transf. From Other Funds:						
General Fund	986,542	836,556	746,586	621,879	669,919	590,228
TOTAL HIGHWAY FUND REVENUES	66,708,318	68,183,686	72,254,288	65,008,655	62,833,037	57,672,602

<u>EXPENDITURES</u>						
General Administration	3,221,458	3,285,701	2,913,442	2,619,342	2,465,990	2,121,949
Protection-Persons, Property	3,760,890	3,449,062	3,056,524	2,701,985	2,533,329	2,555,124
Highway-Bridges:						
Highway Construction	37,118,634	39,478,400	39,968,903	37,402,835	37,229,035	33,145,951
Highway Maintenance	11,425,791	11,448,962	11,288,430	11,085,576	11,111,096	10,609,057
Bridge Construction	1,194,397	983,130	1,521,671	1,234,637	1,026,418	1,140,057
Bridge Maintenance	913,658	1,056,778	829,684	1,020,948	918,048	1,055,781
Snow Removal-Sanding	8,518,410	7,605,035	6,563,434	6,098,132	5,741,150	6,366,131
Other	946,790	1,169,539	725,818	904,961	688,838	1,104,312
Interest-Bonded Debt	1,188,425	1,053,275	797,250	903,350	813,850	708,537
Contrib.-Transf. To Other Funds:						
General Fund	237,105	241,640	222,350	215,877	214,984	182,836
Other Special Revenue Funds	5,776	5,667	4,596	6,744	6,297	5,427
Public Service Enterprises	3,027,540	3,053,720	102,280	8,395	---	199,149
Trust-Agency Funds	1,345,648	942,850	930,060	781,293	771,699	585,438
Working Capital Fund	3,500	---	---	---	---	---
TOTAL HIGHWAY OP. EXPENDITURES	72,908,023	73,773,764	68,924,446	64,984,081	63,520,740	59,779,749
Debt Retirement	2,750,000	2,600,000	4,100,000	4,600,000	4,250,000	3,700,000
TOTAL HIGHWAY FUND EXPENDITURES	75,658,023	76,373,764	73,024,446	69,584,081	67,770,740	63,479,756

TOTAL
ALL OTHER SPECIAL REVENUE FUNDS
FISCAL YEARS 1963 - 1968

REVENUES	1968	1967	1966	1965	1964	1963
Maine Forestry District Tax	907,819	1,069,388	592,951	593,548	519,842	731,429
Gasoline-Use Fuel Tax (Net)	329,953	277,028	223,520	131,568	102,042	69,156
Sardine Development Tax	329,120	281,968	341,210	224,357	396,893	504,328
Insurance Company Taxes	151,569	141,844	135,482	127,601	123,555	120,217
Hunting-Fishing Licenses	2,617,677	2,465,917	2,165,959	1,980,439	1,926,367	1,825,164
Other Taxes	1,402,216	1,317,832	1,297,668	1,199,209	1,196,201	1,112,031
From Federal Government	17,163,041	17,310,990	15,516,480	7,859,718	6,468,377	5,141,020
From Cities-Towns-Counties	121,428	106,526	117,375	118,995	111,609	124,383
Service Charges-Current Services	2,730,157	1,899,829	1,587,357	1,486,354	1,196,645	1,372,101
Other Revenues	1,809,157	1,437,675	1,187,192	702,606	522,181	273,254
Transfers From Other Operating Funds	478,801	323,714	323,168	163,694	197,941	162,223
TOTAL SPECIAL FUND REVENUES	28,040,942	26,632,714	23,488,367	14,588,102	12,761,657	11,435,310

EXPENDITURES

General Administration	1,597,133	1,151,273	941,261	522,957	361,724	273,506
Protection-Persons, Property	1,067,361	961,748	823,391	822,622	767,275	787,130
Develop.-Conserv. Natural Resources	6,779,510	6,335,262	5,876,798	5,249,407	5,290,854	5,385,616
Health-Welfare-Charities	2,951,737	2,897,532	1,936,233	1,212,157	1,021,846	938,355
Mental Health & Corrections	345,817	268,111	183,507	244,229	87,915	128,922
Education-Libraries	10,424,775	9,932,043	8,439,543	3,049,821	2,415,412	2,011,584
Recreation and Parks	248,752	73,889	3,936	4,596	20,220	---
Maine Employment Security Commission	3,548,213	3,328,169	2,975,683	2,306,159	2,041,125	1,882,440
Other Expenditures	---	770	---	---	---	---
Contrib.-Transf. To Other Funds:						
General Fund	453,976	367,855	409,921	170,185	176,288	160,548
Public Service Enterprises (Misc.)	---	---	---	---	---	2,000
Trust-Agency Funds	651,537	517,831	428,516	406,595	364,605	307,691
Working Capital Funds	10,000	---	---	---	320	---
Bond Fund	9,600	1,212	---	---	---	---
TOTAL SPECIAL FUND EXPENDITURES	28,088,414	25,835,700	22,018,793	13,988,732	12,547,590	11,877,796

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
1965	\$13,727,350
1966	\$ 906,567
1967	\$ 9,305,032
1968	(\$ 138,893)

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

<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
1965	\$1,585,217
1966	\$3,172,345
1967	\$7,405,040
1968	\$6,646,355

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
1965	\$287,682.00
1966	\$249,301.51
1967	\$343,840.29
1968	\$151,604.79
Balance July 1, 1968	\$450,000.00

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

HIGHWAY FUND
STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE JUNE 30th</u>
1957	\$5,653,575
1958	\$4,507,338
1959	\$4,173,198
1960	\$5,578,507
1961	\$6,502,790
1962	\$4,826,982
1963	\$3,859,577
1964	\$2,519,764
1965	\$3,131,375
1966	\$2,551,645
1967	\$3,269,872
1968	\$4,667,675

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.
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-½ of 1% - Fire Investigation
Real Estate Transfer Tax	x		
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 $4\frac{1}{2}\%$ of the sale price of all tangible personal property and telephone and telegraph services 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 motor fuels, cigarettes, etc.
- II. A Use Tax is imposed at the rate of $4\frac{1}{2}\%$ 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 living quarter rentals thus broadening the tax base - amended in 1963 increasing rate to 4% - amended in 1965 to include telephone and telegraph service charges - amended in 1967 increasing to $4\frac{1}{2}\%$ effective 11/1/67.

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 75% 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. Amended in 1967 increasing tax markup from 65% to 75%.

- 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 $5\frac{1}{3}\%$ 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 5 mills per cigarette or 10¢ 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¢ "
" July 1, 1965 " 4 " " 8¢ "
" July 1, 1967 " 4½ " " 9¢ "
" Nov. 1, 1967 " 5 " " 10¢ "

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	

Note: \$15,000 for husband or wife.
\$10,000 " parent, child, or child of deceased child.
\$ 500 " all other - Class "A" beneficiaries.

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.

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

There is, in addition to the inheritance tax, an estate tax upon all estates which are subject to taxation under the Federal Revenue Act of 1926. The 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 is the equivalent of the amount by which 80% of the federal estate tax payable under the 1926 Act exceeds the amount of the inheritance tax to be 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 not less than 2% in 1964 and 1965, and not less than 1% thereafter. Since no railroads in Maine are presently earning 5-3/4% of investment, the minimum rate of 1% 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.

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 \$ 5,000 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 maximum rate on telephone companies from 6% of gross receipts to 7% of total gross operating revenue and establishing flat rate of 6% for telegraph companies - 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 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. M.R.S.A. Title 25 Sec. 2399)

REAL ESTATE TRANSFER TAX (Adopted 1968) - M.R.S.A. Title 36

There is imposed, on each deed, instrument or writing by which any lands, tenements or other realty is sold when the consideration or value of the interest on property conveyed, exclusive of the value of any lien or encumbrance remaining thereon at the time of the sale, exceeds \$100, a tax at the rate of 55¢ for each \$500 or fractional part thereof.

Note: 10% commission on the sale price of the stamps retained by the Registers of Deeds for the use of the counties.

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 commercial 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 full refund to common carrier passenger service vehicles.

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. Amended in 1965 to discontinue refunds for pleasure boat use and to set aside 1.25% of gasoline tax revenue, 80% after deduction of commercial boat refunds to be paid into boating facilities fund, 20% to Department of Sea & Shore Fisheries. Amended in 1965 (Special Session) to provide full refund to certain common passenger carriers and to provide 1/2 of 1% shrinkage allowance for retail gasoline dealers.

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	5.00 per year
Motorcycles	5.00
Antique Motor vehicles	7.50
Semi-trailers	5.00
Farm trailers	2.00
Boat, house and camp trailers generally	5.00
Homemade 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 to \$140.
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
Snow vehicles	4.00 original 3.00 renewal

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	3.00

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 15 mills.

Note: The 11 mill rate enacted in 1961 was the first rate change since 1933.
The 15 mill rate enacted in 1965 applicable to taxes for 1966 and thereafter.

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

	<u>Present</u>	<u>1/1/69</u>
Resident fishing license	\$ 3.75	\$ 4.00
" hunting license	3.75	4.00
" combination license	6.75	7.25
Jr. Resident hunting license (10-16 years)	1.00	1.00
Non-resident big game (bear or deer)	30.25	33.25
Non-resident small game	15.25	17.25
Jr. Non-resident - small game (12-14 years)	10.25	10.25
Non-resident fishing (3 days)	4.50	5.00
Non-resident fishing (7 days)	5.25	6.00
Non-resident fishing (15 days)	6.75	7.75
Non-resident fishing (season)	9.75	11.00
Jr. Non-resident fishing (12-16 years)	1.75	2.25
Trapping state-wide (no agent fee)	10.00	10.00
" organized territory "	5.00	5.00
Beaver trapping state-wide "	10.00	10.00
" (\$1.00 for tagging)		
Non-resident trapping license (no agent fee)	200.00	200.00
Camp license (boys & girls), Blanket "	\$30,\$50,\$75	\$30,\$50,\$75
Camp license (sporting camp) "	10.00	10.00
Guides license - resident "	10.00	12.50
" " non-resident "	50.00	50.00
Bow & Arrow hunting - resident	5.25	5.25
Bow & Arrow hunting - non-resident	15.25	15.25

Note: Above fees for licenses include 25¢ agents fee charged by the municipalities for issuing these licenses except the licenses noted "No Agent Fee".

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 8 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.

Note: Rate increased from 4 3/4 to 5 1/4 mills in 1965.
 Rate increased from 5 1/4 to 9 1/2 mills in 1967 for year 1967 only and then decreased from 9 1/2 mills to 8 mills in 1968.

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. Amended 1965 to exempt exported sardines.

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 3¢ per hundred weight on all milk produced in this State except that milk used on the farm where produced.

Note: Amended 1967 increasing tax from 2¢ to 3¢ per hundred weight. 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.
1965	\$102,027,344.	\$5,555,977.	\$107,583,321.
1966	\$114,298,100.	\$5,546,301.	\$119,844,401.
1967	\$126,471,914.	\$5,688,113.	\$132,160,027.
1968	\$141,843,851.	\$5,815,855.	\$147,659,707.

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, 1968.

This schedule covers the fiscal years of 1958 through June 30, 1968. The Total Interest column represents the total amount of interest paid by all funds as does the Total Bonds Retired and New Bonds Issued with the Total Bonded Debt shown as of June 30th of each fiscal year.

Also included in this report are the totals of the Authorized but Unissued Bonds as of June 30th, 1968.

In addition to the figures shown in this schedule, the State's credit is pledged to a limit of \$40,000,000 of Maine Industrial Building Authority insured loans. There are \$16,573,641 of these loans outstanding and conditional commitments for \$7,639,565 in additional loans as of June 30, 1968. The State's credit is also pledged to a limit of \$17,000,000 of Maine Recreation Authority insured loans. There are \$1,157,212 of these loans outstanding and conditional commitments for \$1,664,202 in additional loans as of June 30, 1968. The State's credit is also pledged to a limit of \$1,000,000 for Loans for Maine Students in Higher Education.

SUMMARY OF BONDED DEBT

(27)

YEAR						TOTALS ALL FUNDS			TOTAL BONDED DEBT JUNE 30
	GENERAL FUND	HIGHWAY FUND	UNIVERSITY OF MAINE and ETV	PUBLIC SERVICE ENTERPRISES	TEACHERS COLLEGES and VOC.	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	
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	13,199,000	2,600,000	1,114,725	3,606,000	12,200,000	53,679,000
1963	2,960,000	24,800,000	9,460,000	12,935,000	2,600,000	1,303,482	4,424,000	3,500,000	52,755,000
1964	10,960,000	34,550,000	11,265,000	12,716,000	4,030,000	1,343,851	5,084,000	25,850,000	73,521,000
1965	10,540,000	29,950,000	11,035,000	12,420,000	3,975,000	2,032,615	5,601,000	---	67,920,000
1966	21,140,000	25,850,000	16,775,000	11,144,000	3,895,000	1,960,844	6,586,000	17,470,000	78,804,000
1967	21,170,000	36,250,000	16,485,000	7,817,000	7,765,000	2,739,224	7,177,000	17,860,000	89,487,000
1968	24,775,000	41,000,000	16,190,000	4,550,000	14,385,000	2,921,429	7,802,000	19,215,000	100,900,000

Authorized Bonds - Unissued

Highway and Bridge Loan	1965	\$ 9,600,000
General Improvement Loan	1963-1965-1967	46,509,500
State Teachers Colleges	1963	<u>3,000</u>
TOTAL AUTHORIZED BONDS		\$ 56,112,500

The 103rd Legislature authorized the following bond issues subject to referendum June 17, 1968. These were passed by the voters and became effective 30 days after signature of the Governor:

Maine Maritime Academy	\$ 850,000
Indians-Education, Sewage & Water	384,000
State Colleges Housing	<u>955,000</u>
	\$ 2,189,000

The following bond issues are subject to referendum in November, 1968:

Park and Recreation Area Fund	\$ 4,000,000
Aroostook Mentally Retarded Facilities	180,000
Lewiston-Auburn Bridge	4,500,000
Highway and Bridges	<u>12,800,000</u>
	\$ 21,480,000

TOTAL STATE BONDED DEBT	June 30, 1968	\$ 100,900,000
TOTAL UNISSUED AUTHORIZED BONDS	June 30, 1968	<u>56,112,500</u>
TOTAL AUTHORIZED BONDED DEBT	June 30, 1968	\$ 157,012,500

NEW ENGLAND STATES
PRINCIPAL STATE TAXES

STATE	SALES TAX	INCOME TAX PERSONAL-CORP.		TOBACCO TAX	LIQUOR TAX	INHERITANCE TAX	GIFT TAX	MOTOR FUEL TAXES	PARI-MUTUELS TAX
Me.	x	-	-	x	x ^a	x	-	x	x
N.H.	x ^d	x ^b	-	x	x ^a	x	-	x	x
Vt.	x ^c	x	x	x	x ^a	x	-	x	x
Mass.	x	x	x	x	x	x	-	x	x
R.I.	x	-	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 4% on rooms, rentals, meals, motor vehicle sales
 d - No general sales tax - meals and room tax.

NEW ENGLAND STATES
 PER CAPITA PERSONAL INCOME
 and
 PER CAPITA STATE TAX COLLECTIONS
 In 1967

Per Capita Personal Income

United States	\$3,159.00
New England	\$3,503.00
Maine	\$2,657.00
New Hampshire	\$3,053.00
Vermont	\$2,825.00
Massachusetts	\$3,541.00
Rhode Island	\$3,328.00
Connecticut	\$3,969.00

Per Capita State Tax Collections

United States - Average	\$161.92
New England States - Average	\$151.88
Maine	\$136.20
New Hampshire	\$ 96.61
Vermont	\$189.12
Massachusetts	\$173.85
Rhode Island	\$159.21
Connecticut	\$156.31

NOTE: New Hampshire relies more on municipal taxation than the other New England States

Per Capita Percentage:
Tax Collections to Personal Income

United States	5.13%
New England States	4.34%
Maine	5.13%
New Hampshire	3.16%
Vermont	6.69%
Massachusetts	4.91%
Rhode Island	4.78%
Connecticut	3.94%

Source: U.S. Dept. of Commerce - Office of Business Economics
 Bureau of the Census, State Tax Collections in 1967