

# MAINE STATE LEGISLATURE

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# STATE of MAINE

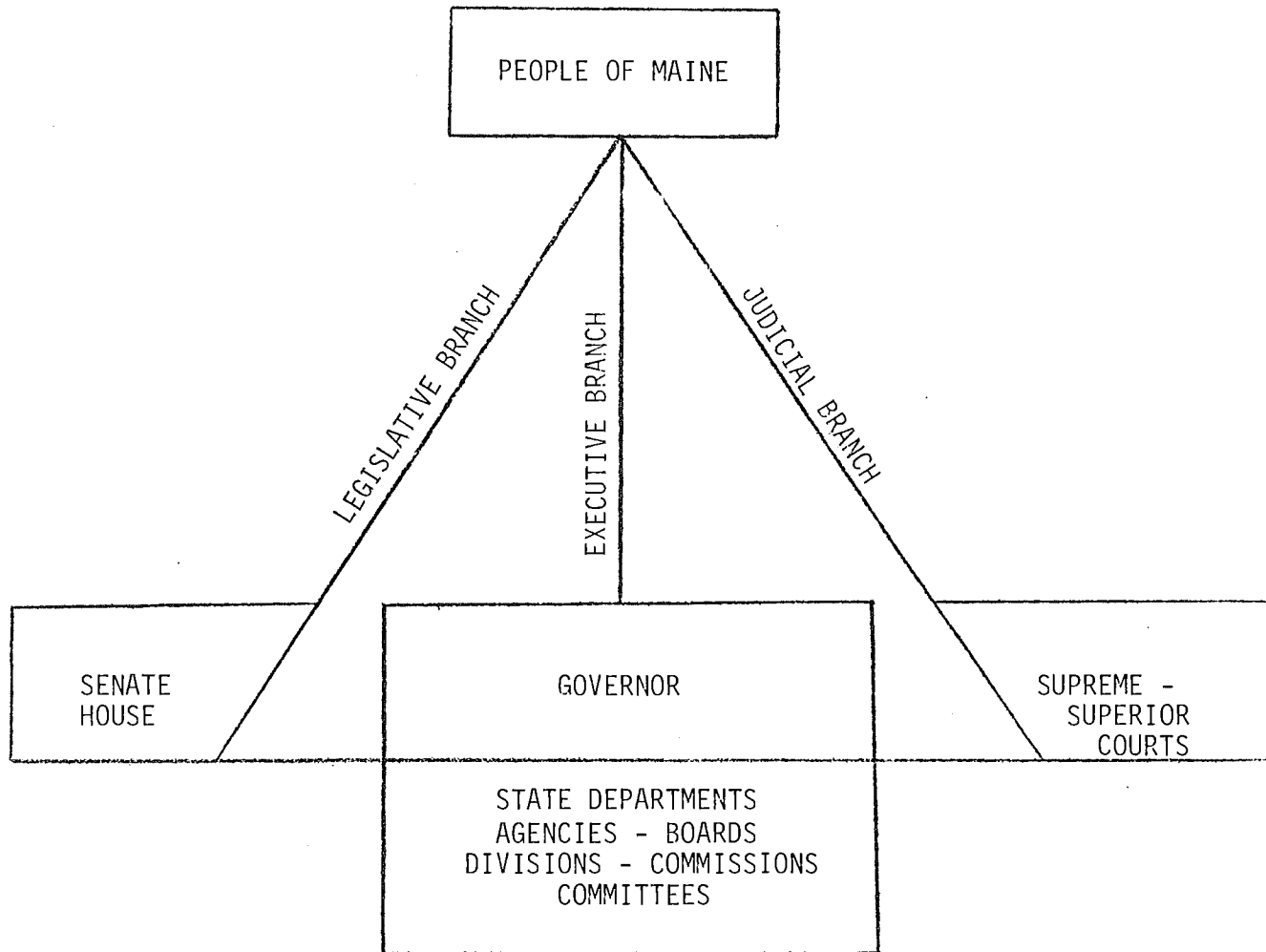


## Compendium of State Fiscal Information

PUB. 11  
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PREPARED BY  
LEGISLATIVE FINANCE OFFICE

STATE OF MAINE



COMPENDIUM OF STATE FISCAL INFORMATION

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## 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 Bureaus of Highways and its allied divisions in the Department of Transportation. This fund receives its revenues from three major sources - Gasoline, Use Fuel and Motor Carrier Tax 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. The major source of 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 Capital Project, General Long Term Debt, Enterprise Fund, Intragovernmental Services and Trust and Agency Funds.

The information contained within this report was compiled from the Bureau of Taxation, 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

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GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE FUNDS
<u>Revenue Source</u>	<u>Revenue Source</u>	<u>Revenue Source</u>
Unorganized Territory Tax Income Tax Sales and Use Tax Federal Grants Liquor and Beer Tax Cigarette Tax Other Revenues Public Utilities Tax Estate-Inheritance Tax Insurance Company Tax State Property Tax All Other Taxes Pari-Mutuels Tax	Gas-Use Fuel Tax License-Registration Fees Cities-Towns-Counties Other Revenues All Other Taxes	From Federal Government Hunting-Fishing Licenses Service Charges-Current Services Other Taxes Sardine Development Tax Other Revenues Gas-Use Fuel Tax Taxes on Insurance Companies From Cities-Towns-Counties Transferred from Other Operating Funds Unorganized Territory Tax
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
General Government Economic Development Education and Culture Human Services Manpower Natural Resources Public Protection Transportation	General Government Economic Development  Public Protection Transportation	General Government Economic Development Education and Culture Human Services Manpower Natural Resources Public Protection Transportation

# CONSOLIDATED REVENUES

(General Fund, Highway Fund, Special Operating Funds)

NOTE: This table shows the percentage amount of revenue, by each revenue source, based on the fiscal year figures of 1979, 1978, 1977, 1976 and 1974 for comparison.

<u>REVENUE</u>	<u>PERCENTAGE AMOUNT RECEIVED</u>				
	1979	1978	1977	1976	1974
From federal government	32.4%	32.2%	31.6%	33.3%	29.5%
Sales - Use Tax	19.7	19.7	20.6	20.4	22.2
Income Tax	15.3	14.6	13.5	11.4	8.8
Gasoline - Use Fuel Tax (Net)	5.6	5.9	6.7	7.0	8.7
Unemployment Compensation Tax	5.7	5.2	5.2	4.8	5.1
Liquor - Beer (Net)	2.7	2.8	3.1	3.2	3.5
Cigarette Tax	2.4	2.6	3.0	3.2	3.5
Motor Vehicle Fees - Operator's License	2.5	2.6	2.8	2.9	3.6
Other Revenue	2.6	1.9	1.9	2.1	3.2
Federal Revenue Sharing & Interest	1.5	1.5	1.7	1.8	2.5
Service Charges - Current Services	1.6	2.3	2.0	1.4	1.7
Public Utilities Taxes	1.6	1.6	1.5	1.3	1.5
Insurance Company Taxes	1.2	1.1	1.1	1.1	1.1
* Unorganized Territory Tax	.6	1.0	.8	1.1	1.0
Inheritance - Estate Taxes	1.1	1.0	1.0	1.0	1.2
Other Taxes	.9	.9	.9	.9	1.1
From Cities - Towns - Counties	.9	.8	.8	.8	1.0
** Uniform Property Tax	-	.7	.5	.8	-
Hunting - Fishing Licenses	.6	.6	.6	.6	.7
Spruce Budworm Tax	.6	.2	.3	.4	-
Transferred from Lottery Commission	.1	.2	.2	.4	-
Commission on Pari-mutuels	.1	.1	.2	.1	.1
Transfers from other Operating Funds	.3	.5	-	-	-
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

\* Known prior to 1978 as the "Tree Growth Tax"

\*\* This doesn't include \$115,078,309 which was local share, collected and paid out at state level for 1975 - 1976 only.

# CONSOLIDATED EXPENDITURES

(General Fund, Highway Fund, Special Operating Funds)

NOTE: This table shows the percentage amount of expenditures by expenditure grouping based on the fiscal year figures of 1979, 1978, 1977, 1976 and 1974 for comparison purposes.

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED				
	1979	1978	1977	1976	1974
General Administration					5.4%
Protection of Persons & Property					3.2
Development & Conservation					---
Development, Conservation and Recreation					4.2
Highway - Bridges					15.5
Health and Sanitation					1.1
Social Services					31.7
Mental Health & Corrections					6.2
Education					28.1
Culture, History & Recreation					--- *
Debt Service					4.5
Other					.1
					<u>100.0 %</u>
General Government	13.8%	13.7%	10.1%	12.0%	
Economic Development	1.4	1.4	1.6	1.6	
Education & Culture	29.0	29.1	30.5	28.2	**
Human Services	30.8	30.0	28.8	28.1	
Manpower	6.8	9.0	11.7	11.9	
Natural Resources	3.0	2.6	2.4	3.4	
Public Protection	1.7	1.7	1.6	1.7	
Transportation	<u>13.5</u>	<u>12.5</u>	<u>13.3</u>	<u>13.1</u>	
	100%	100%	100%	100%	

\* Expenditures in this group are distributed to General Government Development, Conservation and Recreation, and Education.

\*\* This doesn't include \$115,078,309 which was local share, collected and paid out at the state level for 1975-76 only.



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TOTAL OPERATING REVENUES - ALL FUNDS (1)

(General Fund - Highway Fund - Special Funds)

Fiscal Years 1974 - 1979

REVENUES	1979	1978	1977	1976	1975	1974
* Unorganized Territory Tax	6,192,601	9,519,111	7,237,172	7,803,493	8,609,172	5,711,167
** Uniform Property Tax	---	6,557,524	4,437,130	5,918,709	1,121,638	---
Inheritance-Estate Taxes	10,574,184	9,313,741	8,040,815	7,361,636	8,500,920	7,112,543
Spruce Budworm Tax	5,773,758	2,099,231	2,055,050	2,837,259	---	---
Sales-Use Taxes	197,783,474	185,338,842	169,664,878	151,335,808	137,369,006	126,846,806
Gasoline-Use Fuel Tax (Net)	56,434,387	55,810,902	55,292,831	51,955,178	50,272,779	49,989,934
Unemployment Compensation Tax	57,626,309	48,847,634	42,728,233	35,537,656	29,327,836	29,055,748
Income Tax	153,752,898	137,483,609	110,357,494	84,831,972	64,784,500	50,180,362
Cigarette Tax	23,567,679	24,364,240	24,296,239	23,935,432	22,976,832	19,991,671
Public Utilities Tax	16,327,449	14,951,067	12,027,254	9,842,975	9,857,713	8,369,915
Insurance Company Tax	11,847,313	10,770,743	9,190,012	8,369,557	9,073,505	6,369,103
Motor Vehicle Fees-Driver Lic.	24,756,648	24,855,722	23,042,851	21,832,063	19,783,963	20,905,200
Hunting-Fishing Licenses	5,494,942	5,252,951	5,055,521	4,649,401	4,259,823	4,096,897
Commission-Pari-Mutuels	1,295,988	1,132,622	1,242,460	1,300,890	1,387,295	862,145
Other Taxes	8,803,273	8,099,907	7,624,392	7,153,910	6,541,314	6,393,929
Federal Revenue Sharing and Interest	14,970,172	13,991,875	13,715,128	13,321,659	12,694,721	14,389,072
From Federal Government	325,408,864	302,785,031	260,210,060	247,467,650	212,828,658	169,054,650
From Cities - Towns - Counties	8,939,806	7,428,637	6,835,545	5,552,931	5,789,729	5,397,422
Service Chgs-Current Services	16,181,131	22,103,348	16,145,056	10,230,044	11,885,590	9,615,346
Liquor-Beer (Net)	27,009,029	26,733,160	25,545,295	24,069,696	21,768,362	20,134,352
Transferred from Lottery Comm.	1,379,658	1,592,708	1,491,113	2,609,623	1,276,079	---
Other Revenues	26,022,094	17,823,303	15,274,918	14,586,129	16,616,977	15,530,436
Transfers from Other Operating Funds	<u>3,439,732</u>	<u>4,279,777</u>	<u>1,852,131</u>	<u>862,391</u>	<u>863,482</u>	<u>2,804,718</u>
TOTAL OPERATING REVENUES	1,003,581,401	941,135,696	823,361,588	743,366,073	657,589,905	572,811,426

\* Prior to 1978 this revenue source was called the "Tree Growth Tax". Also in 1978 the method of assessing was changed which resulted in a one time collection of 18 months tax.

\*\* This does not include \$115,078,309 which was local share, collected and paid out at the state level for 1975-76 only. U.P.T. repealed effective in 1979.

(1) Does not include Proceeds from Bonds or Debt Service

## TOTAL OPERATING EXPENDITURES - ALL FUNDS (1)

(General Fund - Highway Fund - Special Funds)

FISCAL YEARS 1974 - 1979

EXPENDITURES	1979	1978	1977	1976	1975	1974
General Administration					39,490,529	31,058,000
Protection-Persons and Property					19,379,206	18,450,234
Development & Conservation					---	---
Development, Conservation and Recreation					39,432,070	24,002,666
Highways and Bridges					89,335,880	87,921,228
Health and Sanitation					8,253,531	6,489,173
Social Services					245,189,001	180,164,577
Mental Health & Corrections					39,261,097	35,235,789
Education					207,586,659	159,783,633
Culture, History & Recreation					---	---
Debt Service					26,985,509	25,770,467
Other					462,587	526,536
TOTAL					715,376,072	569,402,307
General Government	139,499,940	126,702,944	84,919,918	91,169,527		
Economic Development	14,120,900	12,696,809	12,841,877	11,873,053		
Education & Culture	292,606,039	268,054,013	250,598,833	215,006,378	***	
Human Services	310,509,900	276,902,891	236,550,077	213,869,194		
Manpower	68,739,540	83,070,560	96,272,593	91,091,496		
Natural Resources	30,026,365	23,921,046	19,148,411	26,225,196		
Public Protection	16,814,709	15,950,494	13,174,400	13,113,246		
Transportation	135,566,623	115,004,077	109,054,810	100,132,960		
TOTAL	1,007,884,020	922,302,837	822,560,923	762,481,054		

\*\* Expenditures in this group are distributed to General Government, Development, Conservation and Recreation and Education

\*\*\* This doesn't include \$115,078,309 which was local share, collected and paid out at state level for 1975-1976 only.

(1) Does not include Proceeds from Bonds or Debt Service

TOTAL  
GENERAL FUND - REVENUES  
FISCAL YEARS 1974 - 1979

REVENUES	1979	1978	1977	1976	1975	1974
* Unorganized Territory Tax	5,625,768	3,656,763	7,237,172	7,803,493	8,609,172	5,711,167
Uniform Property Tax	---	6,557,524	4,437,130	5,918,709 **	1,121,638	---
Inheritance-Estate Tax	10,574,184	9,313,741	8,040,815	7,361,635	8,500,920	7,112,543
Spruce Budworm Tax	5,308,773	1,728,219	2,055,050	2,837,259	---	---
Income Tax - Individual	107,888,158	98,765,240	72,564,021	49,801,826	42,036,806	35,737,998
Income Tax - Corporate	39,640,820	32,785,625	33,968,949	31,502,974	20,181,639	12,578,750
Sales - Use Tax	189,915,952	178,561,626	163,601,966	145,655,960	131,926,553	122,177,468
Cigarette Tax	23,567,679	24,364,240	24,296,239	23,935,432	22,976,832	19,991,671
Public Utilities Tax	16,327,449	14,951,067	12,027,254	9,842,975	9,857,713	8,369,915
Insurance Company Taxes	11,174,307	9,920,818	8,752,783	7,715,910	8,515,979	6,369,103
Commission - Pari-mutuels	792,923	839,816	919,248	812,818	867,093	862,145
Liquor - Beer (Net)	27,009,029	26,733,160	25,529,492	24,037,724	21,768,362	20,134,352
From Federal Government	1,832,555	2,208,115	1,084,101	1,283,545	1,209,596	1,465,835
From Cities - Towns - Counties	713,292	791,975	789,332	---	---	---
Transferred from Lottery Commission	1,379,658	1,592,708	1,491,113	2,609,623	1,276,079	---
Service Charges - Current Services	6,056,816	4,794,320	3,843,448	3,773,463	3,676,609	3,463,062
Other Taxes	3,555,671	3,351,436	3,201,017	2,700,262	2,833,562	2,038,961
Other Revenues	15,271,853	9,868,103	7,776,079	5,847,826	8,680,907	8,352,633
Transfers from other Op. Funds	<u>3,855,133</u>	<u>2,972,245</u>	<u>1,831,337</u>	<u>767,029</u>	<u>947,850</u>	<u>458,029</u>
TOTAL GENERAL FUND REVENUES	470,490,030	433,756,750	383,446,553	334,208,470	294,987,321	254,823,637

\* Prior to 1978 this revenue source was called the "Tree Growth Tax". Due to a change in assessing procedure, six months was collected for this year only under General Fund.

\*\* This does not include \$115,078,309 which was local share, collected and paid out at state level for 1975 - 1976 only. U.P.T. repealed effective in 1979.

## TOTAL

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## GENERAL FUND - EXPENDITURES

FISCAL YEARS 1974 - 1979

EXPENDITURES	1979	1978	1977	1976	1975	1974
General Administration					26,284,833	16,946,626
Protection - Persons, Property					4,331,535	5,624,983
Development and Conservation					*	10,733,978
Development, Conservation & Recreation					15,911,959	---
Health and Sanitation					3,556,610	3,136,816
Social Services					60,664,808	45,608,072
Mental Health & Corrections					35,478,680	32,142,111
Education & Cultural Services					167,106,012	111,223,481
Culture, History & Recreation					**	1,758,815
Debt Service					19,105,441	17,674,957
Other					462,587	526,536
TOTAL					332,902,469	245,376,379
General Government	88,450,470	64,724,642	52,493,978	54,099,206		
Economic Development	5,506,131	4,804,381	5,553,456	4,589,083		
Education and Culture	236,264,260	219,168,138	206,109,662	172,278,359	***	
Human Services	127,501,950	106,486,085	94,687,781	90,086,877		
Manpower	779,502	714,616	637,168	609,098		
Natural Resources	14,548,989	10,022,702	9,286,225	9,663,086		
Public Protection	3,942,266	3,714,700	3,200,469	3,052,526		
Transportation	1,523,513	1,455,865	1,401,188	1,770,926		
TOTAL	478,517,085	411,091,132	373,369,930	336,149,164		

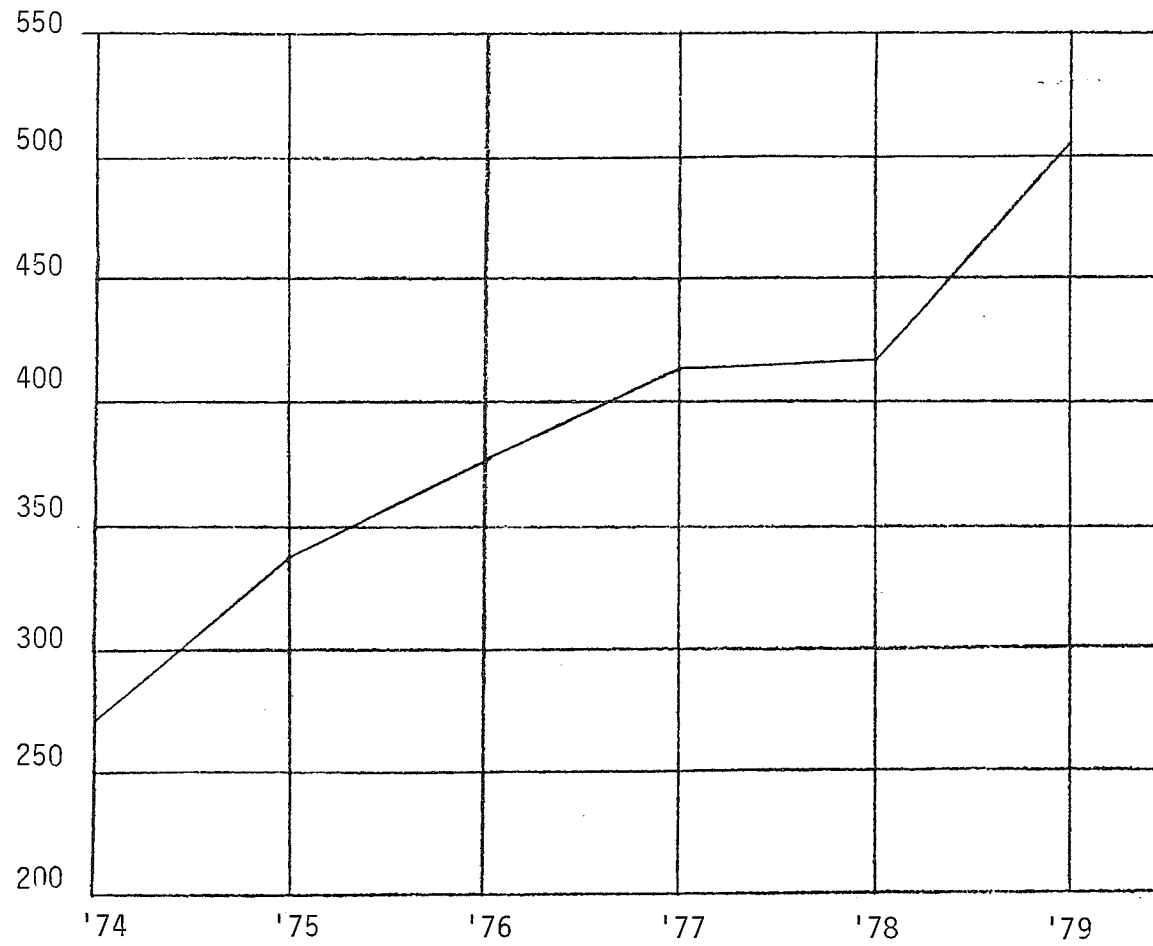
\* Expenditures in this group are now in Development, Conservation and Recreation.

\*\* Expenditures in this group are distributed to General Government, Development, Conservation and Recreation, and Education and Culture.

\*\*\* This doesn't include \$115,078,309 which was local share collected and paid out at state level for 1975-76 only.

GENERAL FUND EXPENDITURES  
1974 - 1979

Millions



TOTAL  
HIGHWAY FUND - REVENUES  
FISCAL YEARS 1974 - 1979

REVENUES	1979	1978	1977	1976	1975	1974
Gasoline Tax (Net)	50,721,052	50,382,103	49,869,408	47,298,727	45,907,572	45,625,539
Use Fuel Tax (Net)	4,946,488	4,678,668	4,291,976	3,960,694	3,703,767	3,774,135
Motor Carrier Tax (Net)	6,313	9,367	9,426	11,298	17,567	20,447
Motor Vehicle Fees - Driver Licenses	24,756,648	24,855,722	23,042,851	21,832,063	19,783,963	20,905,200
Other Taxes	810,670	802,167	839,994	820,269	648,375	553,193
* From Federal Government	---	34,791,319	35,883,895	30,497,816	26,779,419	28,042,926
From Cities - Towns - Counties	4,118,680	3,294,157	3,183,983	3,210,450	3,616,183	3,890,747
Service Charges - Current Services	2,208,585	1,805,429	1,348,676	987,816	710,289	497,665
Other Revenues	2,300,607	2,402,886	2,010,938	2,088,172	2,413,652	2,665,606
Contrib.--Transf. from Other Funds	---	271,580	886	73,767	---	1,871,520
TOTAL HIGHWAY FUND REVENUES	89,869,046	123,293,402	120,482,039	110,781,077	103,580,795	107,846,982

\* Starting in 1979, revenues "from Federal Government" are reported with "Other Special Revenue Funds."

TOTAL  
HIGHWAY FUND - EXPENDITURES  
FISCAL YEARS 1974 - 1979

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EXPENDITURES	1979	1978	1977	1976	1975	1974
General Administration					4,233,385	3,907,889
Protection - Persons & Property					7,778,578	6,870,833
Highway and Bridges					89,335,880	87,921,228
Debt Service					7,880,068	8,095,509
TOTAL					109,227,912	106,795,460
General Government	5,261,270	4,675,918	3,991,992	3,659,945		
Economic Development	745,588	642,015	584,820	511,576		
Public Protection	10,874,200	9,736,478	8,358,804	7,861,835		
Transportation	93,595,019	113,487,780	107,586,352	98,151,268		
* TOTAL	110,476,079	128,542,192	120,521,970	110,184,625		

\* Starting in 1979, expenditures from federal funds have been included in the expenditures of "Other Special Revenue Funds."

## OTHER SPECIAL REVENUE FUNDS - REVENUES

FISCAL YEARS 1974 - 1979

REVENUES	1979	1978	1977	1976	1975	1974
* Unorganized Territory Tax	695,188	5,862,347				
Gasoline - Use Fuel Tax (Net)	760,533	740,763	732,633	684,458	643,872	569,812
** Income Tax	4,624,509	4,411,684	2,593,164	3,527,171	2,566,054	1,863,614
*** Corporate Income	1,599,409	1,521,058	1,231,359			
** Sales and Use Tax	7,867,522	6,777,216	6,062,911	5,679,848	5,442,453	4,669,338
Unemployment Compensation Tax	57,626,309	48,847,634	42,728,233	35,537,656	29,327,836	29,055,748
Sardine Development Tax	272,888	246,417	256,643	263,473	242,437	232,805
Insurance Company Taxes	673,005	849,924	437,229	653,647	557,525	443,527
Hunting - Fishing and Related Licenses	5,494,942	5,252,951	5,055,521	4,649,401	4,259,823	4,096,897
Other Taxes	5,003,737	4,363,704	4,039,334	3,857,977	3,337,136	3,125,440
Federal Revenue Sharing and Interest	14,970,172	13,991,875	13,715,128	13,548,426	13,130,415	14,389,072
**** From Federal Government	323,576,309	265,785,595	223,242,064	215,686,289	184,839,642	139,545,888
From Cities-Towns-Counties	4,107,832	3,342,505	2,862,229	2,342,481	2,173,545	1,506,605
Service Charges - Current Serv.	7,915,729	15,503,599	10,952,931	5,468,764	7,498,691	5,654,618
Other Revenues	6,976,429	5,552,313	5,503,702	6,455,334	3,567,066	4,512,196
Transfers from Other Op. Funds	1,057,803	1,035,951	19,907	21,594	1,435,283	475,168
TOTAL SPECIAL FUND REVENUES	443,222,324	384,085,542	319,432,995	298,376,524	259,021,788	210,140,806

\* Under new assessing procedures, this tax now goes into this fund before going to General Fund.

\*\* State - Municipal Revenue Sharing (4% of Sales and Use Tax and Income Tax)

\*\*\* Previously included with Income Tax.

\*\*\*\* Includes revenue from federal government formerly reported with "Highway Fund."



## TOTAL

## OTHER SPECIAL REVENUE FUNDS - EXPENDITURES

FISCAL YEARS 1974 - 1979

REVENUES	1979	1978	1977	1976	1975	1974
General Administration					8,972,310	9,911,224
Protection of Persons and Property					7,269,092	5,954,417
Development and Conservation					***	10,850,849
Development, Conservation and Recreation					23,520,110	---
Health and Sanitation					4,696,920	3,352,357
Social Services					184,524,192	134,556,505
Mental Health & Corrections					3,782,417	3,093,677
Education					---	---
* Education and Cultural Services					25,875,959	48,419,029
Cultural, History & Recreation					**	---
History & Recreation					**	1,092,404
TOTAL					258,641,002	217,230,466
General Government	45,788,200	57,302,383***	28,433,947***	33,410,375		
Economic Development	7,869,180	7,250,412	6,703,599***	6,772,393		
* Education & Culture	56,341,779	48,885,875	44,489,171	42,728,019		
Human Services	183,007,950	170,416,805	141,862,296***	123,782,316		
Manpower	67,960,037	82,355,944	95,635,424	90,482,397		
Natural Resources	15,477,376	13,898,344	9,862,186***	16,562,110		
Public Protection	1,998,242	2,499,315	1,615,125	2,198,885		
**** Transportation	40,448,090	60,431	67,270	210,766		
TOTAL	418,890,857	382,699,512	328,669,022	316,147,263		

\* Includes Federal Revenue Sharing

\*\* Expenditures in this group are distributed to Development, Conservation &amp; Recreation, and Education and Cultural Services.

\*\*\* Includes Anti-Recession Funds.

\*\*\*\* Starting in 1979, expenditures of federal funds are included which were formerly reported in the "Highway Fund".

GENERAL FUND

EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>YEAR</u>	ACTUAL EXPENDITURES FOR EACH YEAR
1957	\$ 170,014
1958	92,596
1959	128,377
1960	240,628
1961	181,353
1962	302,402
1963	285,606
1964	179,499
1965	287,682
1966	249,301
1967	343,840
1968	151,604
1969	338,574
1970	608,283
1971	467,208
1972	598,678
1973	594,693
1974	627,610
1975	639,020
1976	402,230
1977	347,875
1978	57,110
1979	300,558
Balance July 1, 1979	\$ 350,000

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

# HIGHWAY FUND

## STATEMENT OF UNAPPROPRIATED SURPLUS

YEAR	BALANCE JUNE 30th
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
1969	3,314,921
1970	5,586,435
1971	3,031,159
1972	4,401,215
1973	8,775,740
1974	7,477,657
1975	6,154,215
1976	8,524,650
1977	15,865,262
1978	12,999,561
1979	7,912,384

## 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	UNDEDICATED Accrues to General Fund	DEDICATED Accrues to Highway Fund	DEDICATED Accrues to Special Funds
Sales - Use Tax	x		* x)-4% of receipts are credited to x)local government fund
Income Tax	x		
Liquor - Beer Tax (Net)	x		
Cigarette Tax	x		
Inheritance Tax	x		
Estate Tax	x		
Railroad Tax	x		
Tel & Tel Co Tax	x		
Insurance Co Tax	x		x-3/4 of 1%-Fire investigation
Real Estate Transfer Tax	x		
Pari-Mutuel Revenue	x		x-1% Stipend Fund
Gasoline-Use Fuel Tax		x	
Aeronautical Gas Tax	x		
Motor Vehicle Fees - Operators License		x	
State Lottery	x		
Spruce Budworm Suppression Tax	x		
Unorganized Territory Educational & Services Tax	x		
Forest District Tax	x		x
Hunting - Fishing Licenses			x-Inland Fisheries and Wildlife
Sardine Tax			x-Development and )Conservation )Purposes
Blueberry Tax			)
Potato Tax			)
Milk Tax			)
Dairy & Nutrition Council			)

\* Limited to 3.58% for 1976-77 only (C. 147 P&S, Part C, Section 15)

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

- I. A Sales Tax is imposed at the rate of 5% 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, and upon rental charged for automobiles rented on a short term basis. Generally speaking, the exclusions are food for home consumption, water, fuels for domestic use, first 750 kilowatts per month of electricity, agricultural materials used in agricultural production, sales to regularly organized churches, certain hospitals and schools, medicines for human beings sold on doctor's prescription, diabetic medical supplies, hearing aids, new machinery and equipment used for manufacturing and research, certain new and used equipment used in agricultural production and commercial fishing, water and air pollution control facilities, trade-ins of motor vehicles, farm tractors, boats, aircraft and self-propelled vehicles used to harvest lumber.
- II A Use Tax is imposed at the rate of 5% 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.

*Originally enacted in 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 4½% effective November 1, 1967. Amended in 1969 increasing to 5% effective June 1, 1969. Amended in 1977 to include rental of automobiles rented on a short term basis. Amended in 1978 and 1979 to change exemptions.*

INCOME TAX (Adopted in 1969) - M.R.S.A. Title 36

- I Individual Income Tax. A tax is imposed for each taxable year on the entire taxable income of every resident individual of this state and on the taxable income of every nonresident individual which is derived from sources within this state.

*A credit for installation of renewable energy systems was enacted effective January 1, 1979.*

EFFECTIVE INDIVIDUAL TAX RATES FOR  
CALENDAR YEAR 1979

TAX SCHEDULE FOR SINGLE INDIVIDUALS AND  
MARRIED PERSONS FILING SEPARATE RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Not over \$2,000	1% of the taxable income
\$2,000 but not over \$ 4,000	\$ 20 plus 2% of excess over \$ 2,000
\$4,000 but not over \$ 6,000	\$ 60 plus 3% of excess over \$ 4,000
\$6,000 but not over \$ 8,000	\$ 120 plus 6% of excess over \$ 6,000
\$8,000 but not over \$10,000	\$ 240 plus 7% of excess over \$ 8,000
\$10,000 but not over \$15,000	\$ 380 plus 8% of excess over \$ 10,000
\$15,000 but not over \$25,000	\$ 780 plus 9.2% of excess over \$15,000
\$25,000 or more	\$1,700 plus 10% of excess over \$25,000

TAX RATE SCHEDULE FOR UNMARRIED OR LEGALLY SEPARATED  
TAXPAYERS WHO QUALIFY AS HEADS OF HOUSEHOLDS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Not over \$3,000	1% of the taxable income
\$3,000 but not over \$ 6,000	\$ 30 plus 2% of excess over \$ 3,000
\$6,000 but not over \$ 9,000	\$ 90 plus 3% of excess over \$ 6,000
\$9,000 but not over \$12,000	\$ 180 plus 6% of excess over \$ 9,000
\$12,000 but not over \$15,000	\$ 360 plus 7% of excess over \$ 12,000
\$15,000 but not over \$22,500	\$ 570 plus 8% of excess over \$ 15,000
\$22,500 but not over \$37,500	\$1,170 plus 9.2% of excess over \$22,500
\$37,500 or more	\$2,550 plus 10% of excess over \$37,500

TAX SCHEDULE FOR MARRIED TAXPAYERS AND  
WIDOWS AND WIDOWERS FILING JOINT FEDERAL RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Not over \$4,000	1% of the taxable income
\$4,000 but not over \$ 8,000	\$ 40 plus 2% of excess over \$ 4,000
\$8,000 but not over \$12,000	\$ 120 plus 3% of excess over \$ 8,000
\$12,000 but not over \$16,000	\$ 240 plus 6% of excess over \$ 12,000
\$16,000 but not over \$20,000	\$ 480 plus 7% of excess over \$ 16,000
\$20,000 but not over \$30,000	\$ 760 plus 8% of excess over \$ 20,000
\$30,000 but not over \$50,000	\$1,560 plus 9.2% of excess over \$30,000
\$50,000 or more	\$3,400 plus 10% of excess over \$50,000

CORPORATE AND FRANCHISE TAX RATE

For tax years ending after December 31, 1978, the applicable rate is 4.95% of the first \$25,000 of Maine taxable income and 6.93% of Maine taxable income in excess of \$25,000.

The taxable income for a resident individual of this state is his federal adjusted gross income as defined in the laws of the United States with the modifications and less the deductions and personal exemptions provided in the Maine law.

The taxable income for a nonresident individual is that part of his federal adjusted gross income derived from sources within this state, as defined in the Maine law, less allowable deductions and personal exemptions.

*Effective date of individual income tax, July 1, 1969.  
Amended 1976 and amended in 1978.*

- II. Corporate Income Tax. The Maine Corporate Income tax is levied at the rate of 4.95% of the Maine net income not over \$25,000 plus 6.93% of the Maine net income over \$25,000. "Maine Net Income" is the taxable income of the corporation under the federal income tax law, or that portion of such income allocated or apportioned to Maine in the case of a corporation doing business both within and without Maine.

For allocation purposes, the Uniform Division of Income for Tax Purposes Act has been incorporated in the Maine law. This allocates income on the basis of a three-factor formula involving payroll, property and sales.

*Effective date of corporate income tax January 1, 1969. Amended 1973 to 4% of the Maine net income not over \$25,000, or \$1000 plus 6% of the Maine net income over \$25,000. (Chapter 580, P.L. 1973). Amended 1973 to 5% of the Maine net income not over \$25,000, or \$1,250 plus 7% of the Maine net income over \$25,000. (Chapter 592, P.L. 1973).*

#### 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 FOB State Liquor Commission Warehouse and in addition thereto levy an excise tax of 75 cents per gallon on wines containing more than 14% alcohol by volume.

*Amended in 1955 to include additional taxes on wines as shown above. Amended in 1961 increasing tax to 65% from 61%. Amended in 1967 increasing tax markup from 65% to 75%.*

- II. Malt Liquor Tax - A wholesale licensee who imports malt liquor shall pay an excise tax of 25 cents per gallon. There shall be levied and imposed an excise tax on all malt liquor manufactured in this state of 5-1/3 cents per gallon. There shall be levied and imposed an excise tax of 30 cents per gallon on all table wine containing 14% or less alcohol by volume imported into this state - 20 cents per

gallon on all still wine containing 14% or less alcohol by volume which is manufactured or bottled in this state and \$1.00 per gallon on all sparkling wines manufactured in or imported into this state.

*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 cents to 25 cents per gallon. It can be further noted that there are no manufacturers of malt liquor in the State of Maine. Amended in 1969 to include taxes on wines as shown above.*

#### 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 8 mills per cigarette or 16 cents per package of 20.

*Original tax imposed July 1, 1941 at 1 mill or 2 cents pkg.  
Increased July 1, 1947 to 2 mills or 4 cents pkg.  
Increased July 1, 1955 to 2-1/2 mills or 5 cents pkg.  
Increased July 1, 1961 to 3 mills or 6 cents pkg.  
Increased July 1, 1965 to 4 mills or 8 cents pkg.  
Increased July 1, 1967 to 4-1/2 mills or 9 cents pkg.  
Increased Nov. 1, 1967 to 5 mills or 10 cents pkg.  
Increased June 1, 1969 to 6 mills or 12 cents pkg.  
Increased July 1, 1971 to 7 mills or 14 cents pkg.  
Increased July 1, 1974 to 8 mills or 16 cents pkg.*

#### 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.

5% in excess of exemption up to \$ 50,000  
6% in excess of \$50,000 up to \$ 100,000  
8% in excess of \$100,000 up to \$250,000  
10% in excess of \$250,000

*\$50,000 for husband or wife.  
\$25,000 for parent, child or child of deceased child.  
\$ 2,000 for 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 \$ 1,000 up to \$ 25,000  
10% in excess of \$25,000 up to \$100,000  
12% in excess of \$100,000 up to \$250,000  
14% in excess of \$250,000.



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

14% in excess of \$1,000 up to \$75,000  
16% in excess of \$75,000 up to \$150,000  
18% in excess of \$150,000

*Amended 1945, 1947, 1949, 1959. Amendment in 1975 changed to present exemptions and rates.*

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.

*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 1% in 1971, equal to 9/10 of 1% in 1972 and 1/4 of 1% for each succeeding year.

*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. Amended in 1972 to 9/10 of 1% for 1972 and 1/4 of 1% thereafter. Amended to provide that "operating investment" in 1979 and 1980 will include freight car operating leases of 10 years or more.*

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

- I. Taxation of Telephone Company - 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 preceding 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) . . . exceed \$ 10,000 but do not exceed \$20,000 - 1-3/4%
- (4) . . . exceed \$ 20,000 but do not exceed \$40,000 - 2%

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

- II. Taxation of Telegraph Company - 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 preceding the year for which the tax is assessed.

*Prior to 1972, revenue from the telephone and telegraph tax in excess of \$3,300,000 per year was returned to municipalities on the basis of population. (Chapter 478, P.L. 1971).*

*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.*

#### 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 preceding 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.

*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 3/4 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; Amended by  
C. 572 PL 1975; Amended by  
C. 655 PL 1975.

There is imposed a tax upon the privilege of transferring title to real property at the rate of 55 cents for each \$500 or fractional part thereof, of consideration therefor. The grantor shall be liable for payment of said tax.

"Consideration" means the total price or amount paid, or required to be paid, for real property valued in money, whether received in money or otherwise and shall include the amount of any mortgages, liens or encumbrances thereon.

The State Tax Assessor shall provide for the collection of the tax by each Register of Deeds, and for that purpose may provide for the installation of a meter machine in each registry office.

Each Register of Deeds shall, on or before the 10th day of each month, pay over to the State Tax Assessor 85% of the tax collected during the previous month. The remaining 15% shall be retained for the county by the Register of Deeds and accounted for to the county treasurer as reimbursement for services rendered by the county in collecting the tax.

The State Tax Assessor shall pay over all receipts to the Treasurer of State daily and such receipts shall be credited to the General Fund.

PARI-MUTUEL REVENUE

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 1% of the total contributions of regular wagers and 5-1/2% of the total contributions of exotic wagers to all pari-mutuel pools conducted at any race meet. Five percent of this sum shall be credited to the Stipend Fund for Agricultural Fair Association purposes.

A sum equal to 1% of the total contributions on regular wagers and a sum equal to 1% of the total contributions on exotic wagers on all pari-mutuel pools shall be paid to the Treasurer and returned to the licensees for supplementary purse money. A sum equal to 1-1/2% of the total contributions on exotic wagers on all pari-mutuel pools conducted or made at any race or race meet licensed under state law shall be retained by the licensee and shall be added to purse money.

A sum equal to 1-1/2% of the tax on exotic wagers on all pari-mutuel pools conducted or made at any race or race meet licensed under state law shall be retained by the licensee.

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

*Thus the state receives actually about 3-1/2% of the total contributions to pari-mutuel pools for General Fund revenue.*

*Amended 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.*

*Amended 1973 from 6% to 5% with 1/5 of the tax collected to be returned to licensees.*

*Amended 1977, Chapter 96, Public Laws.*

## 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 9 cents per gallon upon internal combustion engine fuel sold or used within this state. Eight 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.

*Amended in 1955 increasing to 7 cents from 6 cents and increasing refund amount to 6 cents or 6/7 from 5 cents. 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 Marine Resources. 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. Amended in 1969 increasing tax to 8 cents. Amended 1971 increasing tax to 9 cents. Amended in 1973 to set aside .5% of gasoline tax revenue, 10% to Department of Inland Fish and Game and 90% to Parks and Recreation.*

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

An excise tax at the rate of 9 cents 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 full refund to certain common carrier passenger services.

*Amended 1969 increasing to 8 cents from 7 cents per gallon. Amended 1971 increasing tax to 9 cents.*

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

Passenger vehicles (for hire, double fees)	\$ 20.00
Initial plates	10.00 per year
Motorcycles	10.00
Antique Motor Vehicles	10.00
Horseless Carriage	10.00
Semi-trailers	10.00
Farm trailers	5.00
Boat and mobile home trailers generally	5.00
Camp trailers in excess of 2000 lbs.	10.00
Homemade farm tractors	2.00
Special mobile equipment	10.00
Stock cars	5.00
Transfer fees	8.00
Trucks and truck tractors registered for gross weight	20.00 to \$816
Farm trucks registered for gross weight	15.00 to \$300
Dealer registration fees	30.00 plus \$20 per plate
Transporter plates	30.00 plus \$20 per plate
Motorcycle dealers	10.00 plus \$ 5 per plate
Boat or snowmobile trailer dealers	10.00 plus \$ 5 per plate
Motor vehicle inspection exclusive of repairs, etc.	3.00
License to inspect motor vehicles	4.00 for 2 years
<i>The registration fees on motorcycles, trailers, tractors, special mobile equipment and all trucks registered commercially are reduced to half fee on and after November 1 annually. The half rate privilege commences on September 1 for farm trucks.</i>	
Operator's license (expires at midnight on 4th birthdate after date of issue)	* 10.00 for 4 yrs
Operator's permit and examination:	
Class 1 or 2	8.00
Class 3	5.00
Driver education - license to instruct:	
School	25.00
Instructor	15.00
* Persons over 65 years of age will continue to receive an operator's license costing \$5.00 and good for two years.	

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

Replaced by the School Finance Act of 1978.

SPRUCE BUDWORM SUPPRESSION TAX - Enacted by Chapter 764, P.L. 1975

There is established a Spruce Fir Protection District consisting of each of the municipalities and townships within the state in which the softwood forest cover is to a substantial extent composed of species of spruce and fir trees and wherein such spruce and fir is now, or may reasonably be expected to become, subject to infestation and destruction by spruce budworm insects.

Persons owning parcels of forest land, including those claiming timber and grass rights on public reserved lands, which are classified as forest land pursuant to Title 36, chapter 105, subchapter II-A, of more than 500 acres within the Spruce Fir Forest Protection District, shall be subject to an excise tax for the privilege of owning and operating such forest land in 1976 and the 5 years thereafter, unless the Legislature establishes an alternative method of taxation after 1976.

The excise tax rate shall be calculated so as to provide revenue sufficient to pay the percentage of the total costs of spruce budworm suppression activities and spray projects for each year in which the Legislature has determined that a portion of the costs shall accrue from excise taxes on softwood and mixed wood within the Spruce Fir Forest Protection District. Each acre of forest land shall be subject to such tax, provided that each acre classified as mixed wood shall be taxed at half the rate for acres of softwood and that no acre classified as hardwood shall be subject to taxation under this subchapter.

The excise tax on parcels of softwood land shall be 124 cents per acre for the year 1979. The excise tax on parcels of mixed wood forest land shall be 62 cents per acre for the year 1979.

*Amended 1977 Regular Session by Chapter 105, P.L. 1977.*

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

Resident fishing license	\$ 7.50
Resident hunting license	7.50
Resident combination license	12.50
Serviceman's combination - resident	3.50
Resident junior hunting license (10-16 years)	1.50
Nonresident big game (bear or deer)	60.50
Alien big game	100.00
Nonresident small game	30.50
Nonresident junior small game (10-16 years)	15.50
Pheasant stamp	3.25
Resident or nonresident fishing (3 days)	7.50
Nonresident fishing (7 days)	12.50
Nonresident fishing (15 days)	15.50
Nonresident fishing (season)	25.50
Nonresident junior fishing (12-16 years)	4.00
Resident trapping license	13.00
Alien or nonresident trapping license	250.00
Camp license (boys and girls) blanket fee:	
Less than 50 campers	38.00
50 - 75 campers	63.00
More than 75 campers	94.00
Resident guides license	32.00
Alien guides license	150.00
Nonresident guides license	125.00
Resident combination fishing and archery hunting	12.50
Resident archery hunting license	7.50
Nonresident archery hunting license	30.50
Snowmobile license (resident and nonresident)	11.25
Snowmobile dealers fees (2 dealer plates)	25.00
	plus \$10 for each additional plate
Watercraft registration	5.00 for 3 years
Watercraft registration - dealer	10.00

Above fees for licenses include 50 cents agent's fee charged by the municipalities for issuing these licenses.

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

*Adopted 1917 - nonresident fishing license - \$2.00*

*Adopted 1919 - first resident hunting and fishing license - 25 cents, (lifetime license)*

*Adopted 1920 - nonresident hunting license - \$15.00*

*Since then, laws have been revised to present status as shown by above schedule.*

## HUNTING AND FISHING LICENSES - continued

Of the resident snowmobile license fee, \$4.75 goes to Fish and Game for administration, a safety program and enforcement, 50 cents to the Park Commission for marking or clearing trails and providing educational and informational material, and \$6.00 goes to the municipality of the owner's residence. Of the non-resident snowmobile license fee, \$10.75 goes to Fish and Game and 50 cents to Parks and Recreation Snowmobile Trail Fund.

Watercraft Registration and Safety. All revenues collected under Chapter 308, Title 12, M.R.S.A., including fines, fees and other available moneys, less all administrative costs of the Division of Watercraft Registration and Safety, will be disbursed for each fiscal year, when final accounting records are determined for that fiscal year, to the Department of Inland Fisheries and Game and the Department of Marine Resources, in proportion to all revenues collected by the division during each fiscal year on the basis of watercraft registered for use on the internal and/or federal waters of this state as reported to the U. S. Coast Guard, the former being retained by the Department of Inland Fisheries and Game and the latter by the Department of Marine Resources to help defray the costs of enforcing this chapter.

## 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 cents per case on the type of canned sardines packed as provided.

*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.*

*Amended 1969 to include financing of inspections of sardines.*

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

There is levied and imposed a tax at the rate of 5 mills per pound of fresh fruit on all blueberries grown, purchased, sold or processed in this state.

*PURPOSE: To promote the prosperity and welfare of the state and the blueberry industry. Additional tax of 1 mill per pound added in 1971, 3/4 mill added in 1977, and 2 mills added in 1979.*



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

A tax is levied and imposed at the rate of \$.025 per hundred-weight on all potatoes raised in this state except those retained by the grower for seed or consumption.

*Amended 1955 increasing tax from 1 cent to 2 cents per barrel. Amended 1972 to \$.012 per hundredweight. Amended 1975 to \$.025 per hundredweight, effective October 1, 1975 and to revert to \$.012 per hundredweight July 1, 1978. PURPOSE: To conserve and promote the prosperity and welfare of the state and potato industry. Amended 1978 to continue the Potato Tax at the rate of \$.025 per hundredweight.*

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

A tax is levied and imposed at the rate of 5 cents per hundred-weight on all milk produced in this state except that milk used on the farm where produced.

*PURPOSE: To promote the prosperity and welfare of the state and dairy industry. Amended 1967 increasing tax from 2 cents to 3 cents per hundredweight. Amended 1969 increasing tax from 3 cents to 5 cents per hundredweight.*

DAIRY AND NUTRITION COUNCIL TAX (Adopted 1975) - M.R.S.A. Title 36

There is levied and imposed on dealers a tax of 3 cents per hundredweight on all milk produced, purchased or imported for sale within this state. Milk exported is not subject to tax.

*PURPOSE: To promote the welfare of the state and preserve the dairy industry.*

FOREST DISTRICT TAX (Adopted Chapter 193, P.L. 1905) - Title 12, M.R.S.A. sections 1201,1601

The administrative district known as the Maine Forest District was designated and established for the purpose of providing protection from forest fire within the district.

The Maine Forest District includes unorganized townships as well as organized townships and plantations.

A tax of 4-1/4 mills on 100% valuation is imposed annually upon the organized towns and plantations within the Maine Forest District. For townships within the unorganized territory the tax effort is included in the municipal cost component for services provided by the state in the protection of forests from fire.

## FOREST DISTRICT TAX - continued

In organized municipalities, the tax rate of 4-1/4 mills on 100% valuation is multiplied by a fraction whose numerator is the previous year's assessed value of taxable land, of the municipality, including dams and powerhouses, but not including any structure or building, and whose denominator is the total previous year's assessed value of all property taxable by the municipality.

The tax is determined by the State Tax Assessor by May 1st annually and paid by the municipality to the State Treasurer by October 1st of that year.

## UNORGANIZED TERRITORY EDUCATIONAL AND SERVICES TAX - Enacted by Chapter 698, P.L. 1977; amended by Chapter 440, P.L. 1979

There is created the Unorganized Territory Tax District. It includes all of the unorganized territory of the State of Maine.

A tax known as the Unorganized Territory Educational and Services Tax is levied each year upon the nonexempt real and personal property located in the unorganized territory on April 1st of each year. The tax is computed and apportioned on the basis of the State Tax Assessor's determination of the value of the property. The tax rate is calculated to raise the municipal cost component.

The municipal cost component is the cost of funding services in the unorganized territory which would not be borne by the state if the Unorganized Territory Tax District were a municipality.

The Legislature in session determines the municipal component costs for the current fiscal year and so advises the State Tax Assessor for computation of the District Tax.

The municipal cost component is comprised of the following categories of services provided for the unorganized territory: Public safety, forest fire protection, Land Use Regulation Commission, Secretary of State, property tax assessment, county reimbursement for services, education and human services and general assistance.

The District Tax is used to reimburse the General Fund for costs for services rendered the property owners within the unorganized territory.

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
1969	157,783,018	5,640,542	163,423,561
1970	172,136,075	5,736,260	177,872,336
1971	184,707,194	5,868,526	190,575,720
1972	194,965,539	6,078,699	201,044,238
1973	197,477,332	6,326,344	203,803,676
1974	204,586,610	6,395,994	210,982,614
1975	206,771,040	6,391,146	213,162,887
1976	218,219,408	6,484,607	224,704,016
1977	241,340,860	6,250,398	247,591,259
1978	261,996,986	6,153,216	268,150,203
1979	283,318,221	6,186,320	289,504,541

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, 1979.

This schedule covers the fiscal years of 1958 through June 30, 1979. 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, 1979.

In addition to the amounts listed in this schedule, the state's credit is pledged to guarantee certain loans. As of June 30, 1979, these pledges amounted to the following:

PURPOSE OF GUARANTEE	LEGAL LIMITATION	BONDS AUTHORIZED NOT ISSUED - CONTINGENT
Industrial Facilities	\$ 40,000,000	\$ 30,987,990
Recreational Facilities	17,000,000	12,794,365
Student Loans	4,000,000	3,000,000
School Buildings	10,000,000	10,000,000
Indian Housing	1,000,000	1,000,000
Small Business Loan Authority	2,500,000	2,500,000
Business Loans to Veterans	4,000,000	4,000,000
	<u>\$ 78,500,000</u>	<u>\$ 64,282,355</u>

SUMMARY OF BONDED DEBT

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
1969	48,045,000	47,375,000	15,810,000	4,310,000	15,160,000	3,558,003	5,785,000	35,585,000	130,700,000
1970	88,020,000	43,670,000	15,430,000	4,020,000	14,865,000	5,337,556	7,720,000	43,025,000	166,005,000
1971	102,810,000	55,265,000	15,020,000	3,780,000	14,545,000	7,770,515	9,470,000	34,885,000	191,420,000
1972	128,035,000	60,995,000	14,605,000	1,390,000	14,205,000	8,874,020	11,190,000	39,000,000	219,230,000
1973	158,020,000	69,945,000	14,185,000	1,230,000	13,845,000	10,279,959	13,455,000	51,450,000	257,225,000
1974	163,990,000	64,720,000	13,895,000	1,120,000	13,485,000	11,678,338	15,850,000	15,835,000	257,210,000
1975	179,765,000	70,095,000	13,605,000	1,010,000	13,095,000	12,098,642	16,625,000	36,985,000	277,570,000
1976	187,010,000	65,305,000	13,305,000	900,000	12,705,000	12,978,162	17,790,000	19,445,000	279,225,000
1977	188,270,000	60,515,000	12,995,000	790,000	12,280,000	13,030,951	19,780,000	15,405,000	274,850,000
1978	187,235,000	55,725,000	13,585,000	680,000	11,850,000	12,779,667	20,475,000	14,700,000	269,075,000
1979	185,945,000	50,935,000	13,210,000	570,000	11,390,000	12,933,309	21,940,000	14,915,000	262,050,000

Authorized Bonds - Unissued

Highway and Bridge Loan	\$32,900,000
General Improvement Loan	51,106,000
Enterprise Fund	2,100,000

TOTAL AUTHORIZED BONDS \$ 86,106,000

## TOTAL STATE BONDED DEBT

June 30, 1979

\$ 262,050,000

## TOTAL UNISSUED AUTHORIZED BONDS

June 30, 1979

86,106,000

## TOTAL AUTHORIZED BONDED DEBT

June 30, 1979

\$ 348,156,000