

MAINE STATE LEGISLATURE

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STATE of MAINE



Compendium of State Fiscal Information

PUB. 23

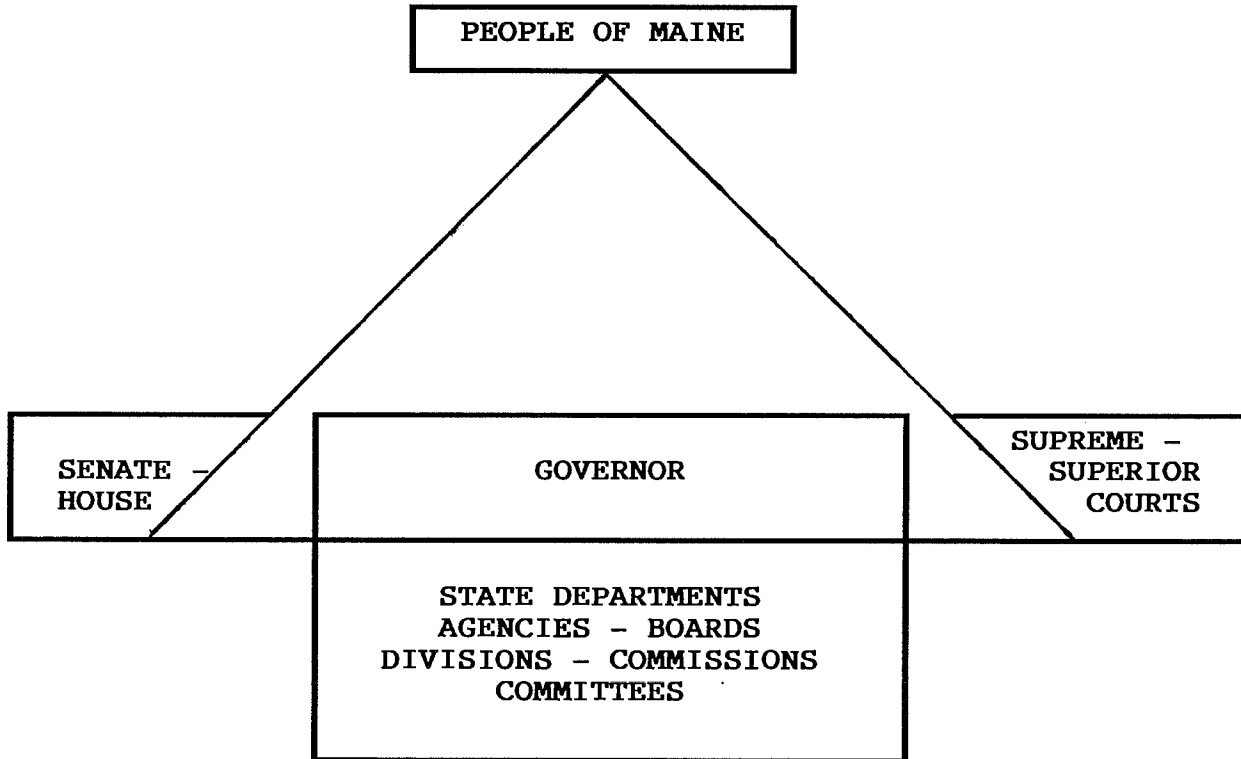
APRIL, 1992

PREPARED BY:

Maine State Legislature
Office of

Fiscal and Program Review

STATE OF MAINE



COMPENDIUM OF STATE FISCAL INFORMATION

PUB #23
APRIL, 1992

Prepared by
MAINE STATE LEGISLATURE
OFFICE OF
FISCAL AND PROGRAM REVIEW

COMPENDIUM OF STATE FISCAL INFORMATION

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INTRODUCTION

The normal operations of our Maine 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** receives its revenues from **GENERAL STATE REVENUE SOURCES**, the largest sources being from Individual Income Taxes and Sales and Use Taxes.

The **HIGHWAY FUND** provides most of 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 in this report was compiled from the following sources:

- the Bureau of Taxation;
- the Bureau of Accounts and Control;
- State Treasury reports;
- the Maine Revised Statutes Annotated;
- various State departments;
- the Advisory Commission on Intergovernmental Relations; and
- financial reports and records of the Legislative Office of Fiscal and Program Review.

**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>
Unorganized Territory Educational and Services Tax	Gas - Use Fuel Tax	From Federal Government
Income Taxes	License - Registration Fees	Service Charges - Current Services
Sales and Use Tax	Cities - Towns - Counties	Other Taxes
Federal Grants	Other Revenues	Sardine Development Tax
Liquor and Beer Tax	All Other Taxes	Other Revenues
Cigarette Tax		Gas - Use Fuel Tax
Other Revenues		Taxes on Insurance Companies
Public Utilities Tax		From Cities - Towns - Counties
Inheritance - Estate Tax		Transferred from other Operating Funds
Company Tax		Spruce Budworm Tax
All Other Taxes		Unorganized Territory Educational and Services Tax
Pari-Mutuels Tax		Recycling Assistance Fee
Hunting - Fishing Licenses		
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
General Government	General Government	General Government
Economic Development	Economic Development	Economic Development
Education and Culture		Education and Culture
Human Services		Human Services
Labor		Labor
Natural Resources		Natural Resources
Public Protection	Public Protection	Public Protection
Transportation	Transportation	Transportation

TOTAL - ALL FUNDS
(General Fund - Highway Fund - Special Funds)
Fiscal Years 1987 - 1991

Revenues

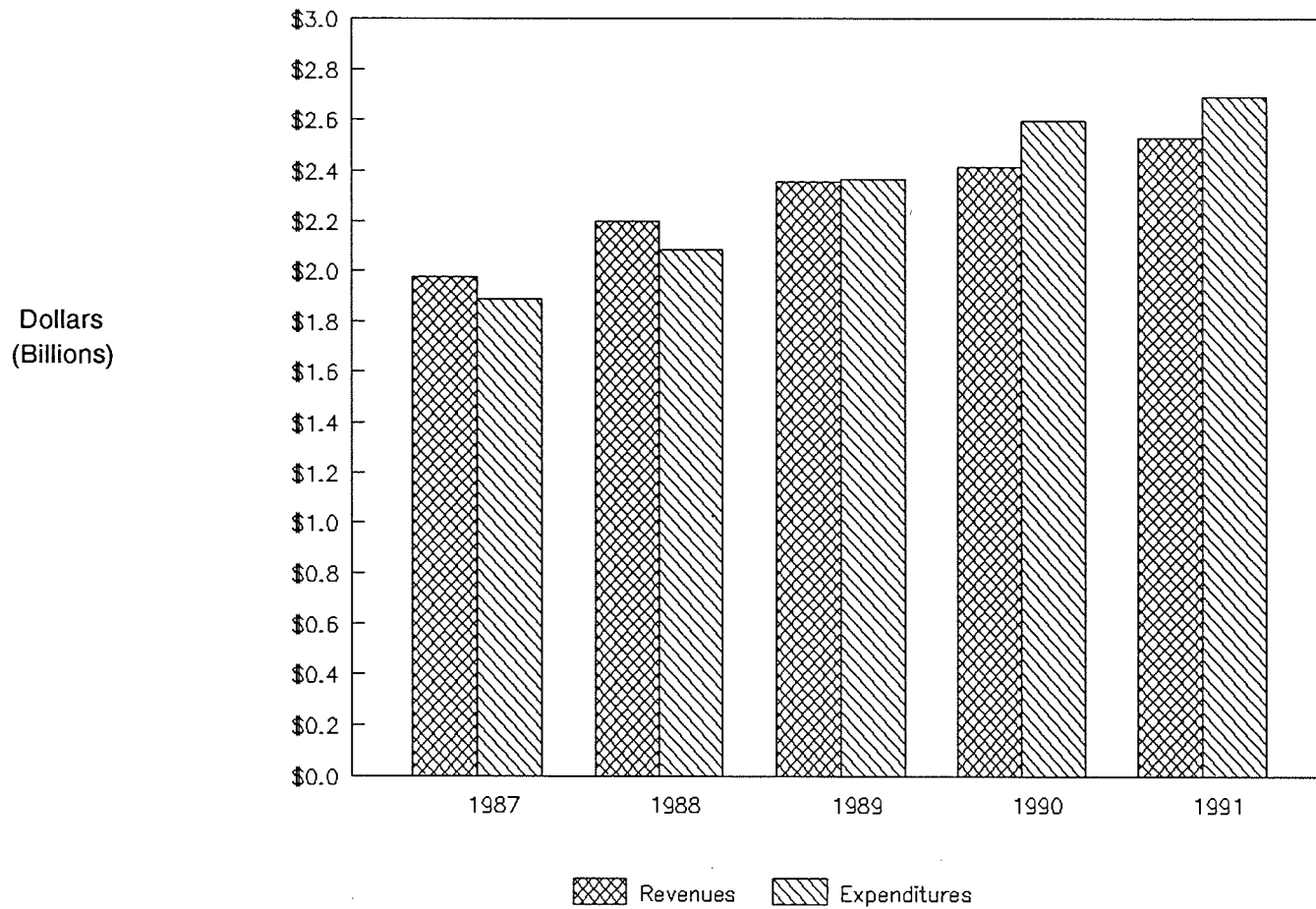
Revenues	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
From Federal Government	\$558,539,245	28.28%	\$563,083,209	25.60%	\$543,171,975	23.05%	\$652,891,413	27.03%	\$729,910,958	28.88%
Income Tax	\$491,544,193	24.89%	\$593,650,574	26.99%	\$689,643,758	29.27%	\$638,219,804	26.43%	\$658,847,221	26.07%
Sales - Use Tax	\$438,598,443	22.21%	\$491,935,557	22.37%	\$517,067,951	21.94%	\$508,980,078	21.08%	\$497,068,568	19.67%
Gasoline - Use Fuel Tax (Net)	\$92,533,514	4.69%	\$100,112,908	4.55%	\$120,092,549	5.10%	\$129,424,717	5.36%	\$121,457,861	4.81%
Services Charges - Curr. Services	\$44,121,495	2.23%	\$46,039,888	2.09%	\$60,716,320	2.58%	\$61,851,899	2.56%	\$82,176,397	3.25%
Other Revenue	\$56,281,175	2.85%	\$69,382,733	3.15%	\$90,951,765	3.86%	\$98,125,765	4.06%	\$79,507,358	3.15%
Motor Vehicle & Oper. Lic. Fees	\$50,332,829	2.55%	\$57,832,104	2.63%	\$56,968,293	2.42%	\$55,198,005	2.29%	\$55,138,014	2.18%
Other Taxes	\$26,642,133	1.35%	\$27,881,721	1.27%	\$32,580,139	1.38%	\$36,002,877	1.49%	\$53,269,962	2.11%
Cigarette Tax	\$40,325,475	2.04%	\$41,690,781	1.90%	\$41,218,244	1.75%	\$44,311,334	1.83%	\$45,610,429	1.80%
Insurance Company Taxes	\$28,964,916	1.47%	\$36,226,490	1.65%	\$38,984,537	1.65%	\$51,122,414	2.12%	\$40,352,446	1.60%
Public Utilities Taxes	\$29,099,774	1.47%	\$50,059,535	2.28%	\$36,758,128	1.56%	\$24,882,379	1.03%	\$37,669,656	1.49%
Liquor - Beer (Net)	\$35,293,903	1.79%	\$33,778,889	1.54%	\$36,981,186	1.57%	\$34,194,145	1.42%	\$34,820,114	1.38%
Lottery Commission Transfers	\$18,205,948	0.92%	\$27,266,281	1.24%	\$30,407,319	1.29%	\$30,547,611	1.26%	\$29,371,207	1.16%
Transfers From Other Oper. Funds	\$10,021,444	0.51%	\$18,240,566	0.83%	\$13,515,949	0.57%	\$12,274,287	0.51%	\$22,654,899	0.90%
Inheritance - Estate Taxes	\$20,877,811	1.06%	\$11,912,752	0.54%	\$10,255,430	0.44%	\$8,899,465	0.37%	\$11,713,115	0.46%
Hunting - Fishing Licenses	\$10,416,842	0.53%	\$10,642,971	0.48%	\$12,173,719	0.52%	\$11,811,519	0.49%	\$11,651,943	0.46%
Unorganized Territory Tax	\$15,036,221	0.76%	\$13,409,839	0.61%	\$16,070,437	0.68%	\$10,045,511	0.42%	\$11,238,636	0.44%
From Local Governments	\$6,150,140	0.31%	\$4,197,178	0.19%	\$7,198,410	0.31%	\$4,720,988	0.20%	\$3,709,235	0.15%
Commission on Pari-mutuels	\$1,583,461	0.08%	\$1,967,922	0.09%	\$1,550,284	0.07%	\$1,557,208	0.06%	\$1,470,598	0.06%
Spruce Budworm Tax	\$153,718	0.01%	\$9,927	0.00%	(\$1,893)	0.00%	\$0	0.00%	\$0	0.00%
TOTAL OPERATING REVENUES	\$1,974,722,680	100.0%	\$2,199,321,825	100.0%	\$2,356,304,500	100.0%	\$2,415,061,419	100.0%	\$2,527,638,617	100.0%

Expenditures

EXPENDITURES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government	\$228,642,857	12.11%	\$239,223,704	11.49%	\$310,705,828	13.14%	\$291,012,329	11.22%	\$301,516,441	11.22%
Economic Development	\$46,028,708	2.44%	\$58,592,547	2.81%	\$69,310,500	2.93%	\$68,160,870	2.63%	\$69,912,769	2.60%
Education and Culture	\$614,318,743	32.53%	\$701,342,793	33.68%	\$784,748,223	33.19%	\$879,078,016	33.89%	\$821,503,577	30.56%
Human Services	\$677,566,935	35.88%	\$737,045,687	35.39%	\$829,065,013	35.06%	\$938,208,587	36.16%	\$1,062,676,906	39.54%
Labor	\$35,132,405	1.86%	\$35,556,332	1.71%	\$35,186,734	1.49%	\$38,332,059	1.48%	\$48,631,629	1.81%
Natural Resources	\$42,539,733	2.25%	\$49,742,414	2.39%	\$54,080,152	2.29%	\$70,680,076	2.72%	\$73,618,420	2.74%
Public Protection	\$40,560,229	2.15%	\$44,706,011	2.15%	\$47,902,027	2.03%	\$51,004,611	1.97%	\$50,193,201	1.87%
Transportation	\$203,771,217	10.79%	\$216,422,198	10.39%	\$233,744,620	9.88%	\$257,800,261	9.94%	\$259,810,424	9.67%
TOTAL OPERATING EXPENDITURES	\$1,888,560,827	100.0%	\$2,082,631,686	100.0%	\$2,364,743,097	100.0%	\$2,594,276,809	100.0%	\$2,687,863,367	100.0%

Note: Does not include Proceeds from Bonds or Debt Service.

TOTAL - ALL FUNDS
 (General Fund - Highway Fund - Special Funds)
 Revenues and Expenditures
 Fiscal Years 1987 - 1991



	1987	1988	1989	1990	1991
Revenues	\$1,974,722,680	\$2,199,321,825	\$2,356,304,500	\$2,415,061,419	\$2,527,638,617
Expenditures	\$1,888,560,827	\$2,082,631,686	\$2,364,743,097	\$2,594,276,809	\$2,687,863,367

GENERAL FUND

Fiscal Years 1987 - 1991

Revenues

REVENUE SOURCE	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
Income Tax - Individual	\$400,830,858	35.86%	\$482,869,679	37.38%	\$564,153,855	39.43%	\$551,232,133	39.96%	\$555,249,724	38.99%
Sales - Use Tax	\$413,631,635	37.00%	\$464,147,726	35.93%	\$488,028,864	34.11%	\$480,018,828	34.80%	\$468,830,230	32.92%
Income Tax - Corporate	\$66,042,674	5.91%	\$80,800,947	6.26%	\$91,606,517	6.40%	\$54,951,062	3.98%	\$69,734,862	4.90%
Other Taxes	\$14,659,863	1.31%	\$14,566,877	1.13%	\$17,923,023	1.25%	\$20,120,790	1.46%	\$50,584,517	3.55%
Cigarette Tax	\$40,325,475	3.61%	\$41,690,781	3.23%	\$41,218,244	2.88%	\$44,311,334	3.21%	\$45,610,429	3.20%
Insurance Company Taxes	\$26,453,712	2.37%	\$31,371,723	2.43%	\$34,826,833	2.43%	\$44,785,240	3.25%	\$34,973,078	2.46%
Liquor - Beer (Net)	\$30,054,237	2.69%	\$28,250,003	2.19%	\$31,505,304	2.20%	\$28,827,748	2.09%	\$34,820,114	2.45%
Public Utilities Taxes	\$28,960,251	2.59%	\$45,531,780	3.52%	\$33,992,584	2.38%	\$21,776,262	1.58%	\$33,699,110	2.37%
Other Revenues	\$24,199,620	2.16%	\$32,618,131	2.53%	\$44,744,423	3.13%	\$45,315,626	3.29%	\$30,220,689	2.12%
Lottery Commission Transfers	\$18,205,948	1.63%	\$27,266,282	2.11%	\$30,407,319	2.13%	\$30,547,611	2.21%	\$29,371,207	2.06%
Services Charges - Curr. Services	\$19,791,313	1.77%	\$16,250,206	1.26%	\$25,414,716	1.78%	\$28,262,829	2.05%	\$27,663,632	1.94%
Other Operating Funds Transfers	\$7,163,362	0.64%	\$6,701,280	0.52%	\$8,821,268	0.62%	\$10,496,582	0.76%	\$15,335,029	1.08%
Inheritance - Estate Taxes	\$20,877,811	1.87%	\$11,912,752	0.92%	\$10,255,430	0.72%	\$8,899,465	0.65%	\$11,713,115	0.82%
Unorganized Territory Tax	\$4,930,713	0.44%	\$5,820,484	0.45%	\$5,856,713	0.41%	\$7,260,648	0.53%	\$8,330,282	0.58%
From Federal Government	\$302,699	0.03%	\$337,477	0.03%	\$526,949	0.04%	\$1,799,982	0.13%	\$7,172,586	0.50%
Commission on Pari-mutuels	\$584,040	0.05%	\$775,622	0.06%	\$545,014	0.04%	\$674,192	0.05%	\$678,668	0.05%
From Local Governments	\$790,043	0.07%	\$791,102	0.06%	\$787,955	0.06%	\$177,833	0.01%	\$97,428	0.01%
TOTAL GENERAL FUND REVENUES	\$1,117,804,254	100.0%	\$1,291,702,852	100.0%	\$1,430,615,011	100.0%	\$1,379,458,165	100.0%	\$1,424,084,700	100.0%

Expenditures

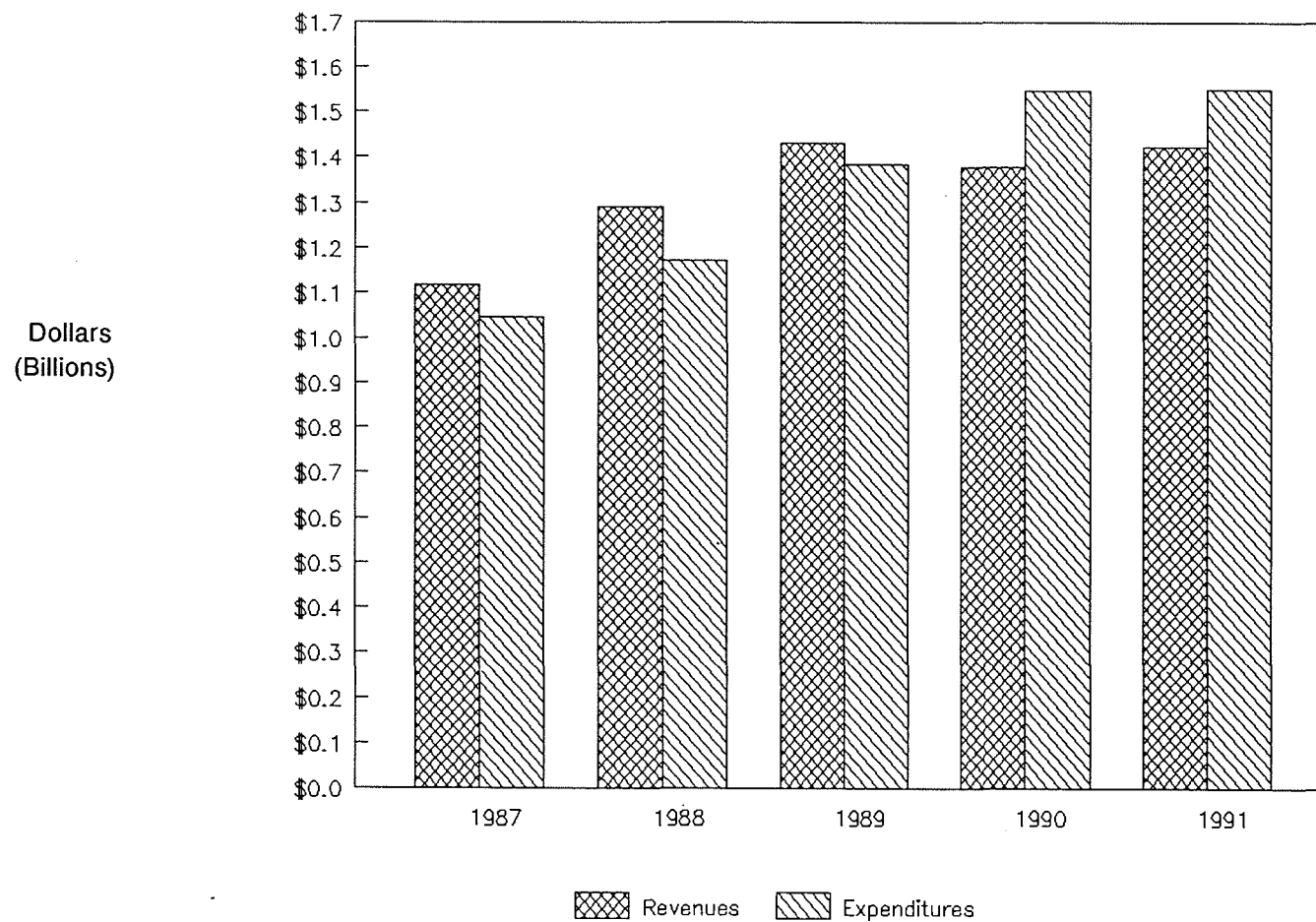
EXPENDITURES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government	\$119,796,863	11.46%	\$127,106,343	10.84%	\$193,740,861	13.99%	\$178,639,929	11.55%	\$177,244,739	11.43%
Economic Development	\$18,743,453	1.79%	\$20,839,845	1.78%	\$28,277,174	2.04%	\$27,734,661	1.79%	\$30,229,479	1.95%
Education and Culture	\$555,867,506	53.18%	\$633,188,684	54.01%	\$713,741,992	51.54%	\$805,288,272	52.06%	\$750,688,152	48.40%
Human Services	\$314,022,609	30.04%	\$349,328,750	29.80%	\$398,574,510	28.78%	\$464,830,203	30.05%	\$523,649,873	33.76%
Labor	\$2,135,866	0.20%	\$3,686,278	0.31%	\$5,134,955	0.37%	\$6,406,758	0.41%	\$5,641,779	0.36%
Natural Resources	\$18,133,541	1.73%	\$19,479,671	1.66%	\$22,760,845	1.64%	\$31,539,877	2.04%	\$45,170,113	2.91%
Public Protection	\$13,423,476	1.28%	\$14,581,962	1.24%	\$15,458,485	1.12%	\$22,290,709	1.44%	\$14,537,317	0.94%
Transportation	\$3,067,340	0.29%	\$4,218,589	0.36%	\$7,068,928	0.51%	\$10,129,814	0.65%	\$3,803,312	0.25%
TOTAL GEN FUND EXPENDITURES	\$1,045,190,654	100.0%	\$1,172,430,122	100.0%	\$1,384,757,750	100.0%	\$1,546,860,223	100.0%	\$1,550,964,764	100.0%

Note: Does not include Proceeds from Bonds or Debt Service.

GENERAL FUND

Revenues and Expenditures

Fiscal Years 1987 - 1991



	1987	1988	1989	1990	1991
Revenues	\$1,117,804,254	\$1,291,702,852	\$1,430,615,011	\$1,379,458,165	\$1,424,084,700
Expenditures	\$1,045,190,654	\$1,172,430,122	\$1,384,757,750	\$1,546,860,223	\$1,550,964,764

HIGHWAY FUND

Fiscal Years 1987 - 1991

Revenues

REVENUES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
Gasoline Tax (Net)	\$76,139,526	50.11%	\$82,268,774	49.09%	\$95,367,535	49.84%	\$101,817,937	52.25%	\$98,820,386	49.20%
Motor Vehicle & Oper. Lic. Fees	\$50,332,829	33.12%	\$57,832,104	34.51%	\$56,968,293	29.77%	\$50,541,355	25.94%	\$51,513,991	25.65%
Service Charges - Current Services	\$7,632,768	5.02%	\$8,208,145	4.90%	\$12,467,604	6.52%	\$12,542,791	6.44%	\$28,110,325	14.00%
Use Fuel Tax (Net)	\$14,807,464	9.74%	\$16,186,130	9.66%	\$21,667,491	11.32%	\$24,120,141	12.38%	\$19,296,193	9.61%
Other Revenues	\$1,975,406	1.30%	\$2,101,890	1.25%	\$3,829,521	2.00%	\$4,403,345	2.26%	\$2,619,315	1.30%
Other Taxes	\$1,058,117	0.70%	\$967,983	0.58%	\$1,029,386	0.54%	\$1,450,905	0.74%	\$474,258	0.24%
From Local Governments	(\$377)	0.00%	\$3,258	0.00%	\$8,502	0.00%	(\$885)	0.00%	\$22,028	0.01%
Motor Carrier Tax (Net)	\$11,106	0.01%	\$15,576	0.01%	\$188	0.00%	\$0	0.00%	\$0	0.00%
TOTAL HIGHWAY FUND REVENUES	\$151,956,839	100.0%	\$167,583,860	100.0%	\$191,338,520	100.0%	\$194,875,589	100.0%	\$200,856,496	100.0%

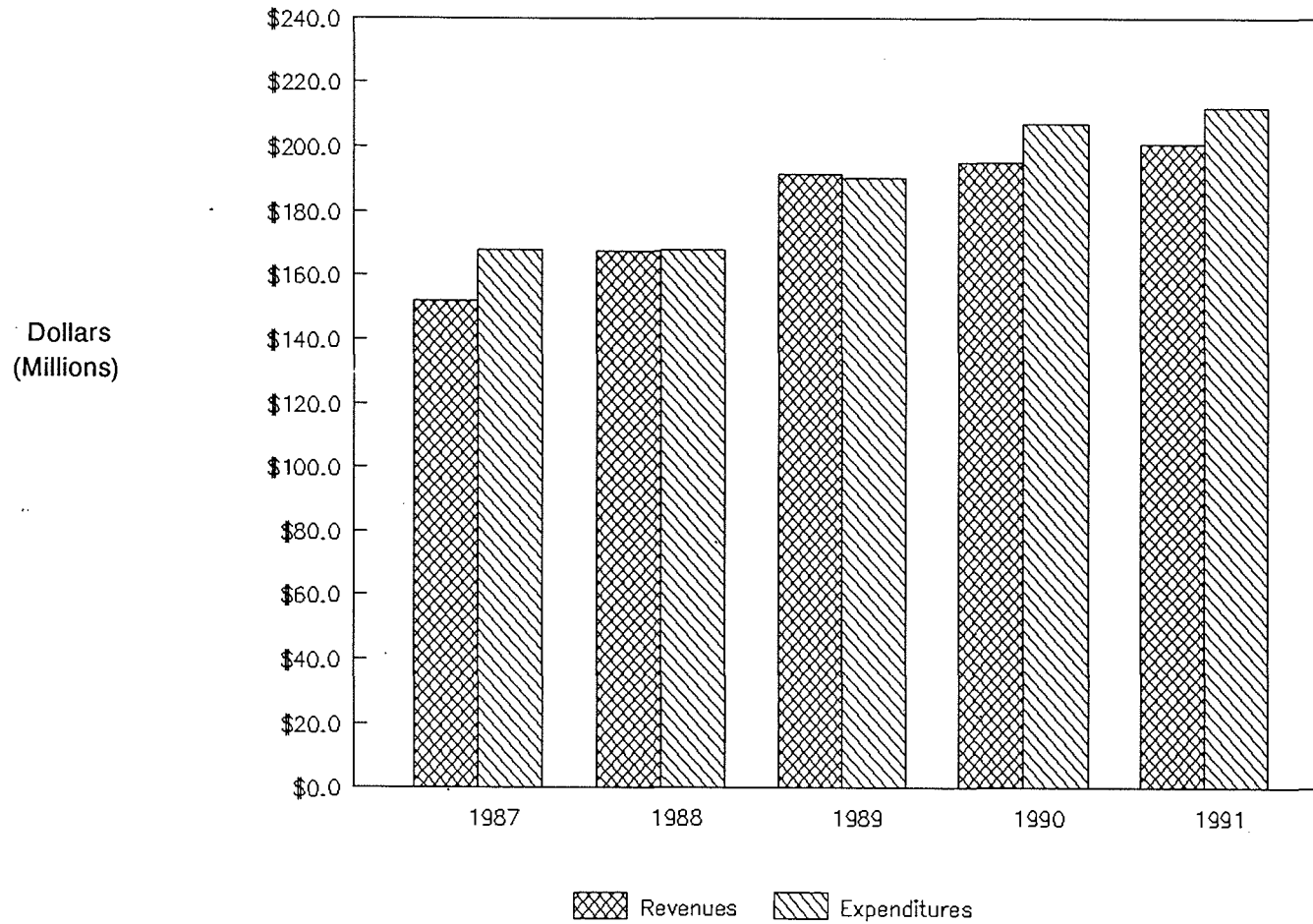
Expenditures

EXPENDITURES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government	\$12,424,181	7.40%	\$12,928,408	7.71%	\$13,599,348	7.15%	\$14,681,536	7.09%	\$15,507,820	7.31%
Economic Development	\$104,499	0.06%	\$90,917	0.05%	\$99,331	0.05%	\$0	0.00%	\$0	0.00%
Public Protection	\$15,862,941	9.45%	\$16,212,776	9.66%	\$18,010,552	9.47%	\$13,419,570	6.48%	\$19,595,335	9.23%
Transportation	\$139,481,135	83.09%	\$138,519,767	82.57%	\$158,531,467	83.33%	\$178,922,076	86.43%	\$177,097,236	83.46%
TOTAL HWY FUND EXPENDITURES	\$167,872,756	100.0%	\$167,751,868	100.0%	\$190,240,698	100.0%	\$207,023,182	100.0%	\$212,200,391	100.0%

HIGHWAY FUND

Revenues and Expenditures

Fiscal Years 1987 - 1991



	1987	1988	1989	1990	1991
Revenues	\$151,956,839	\$167,583,860	\$191,338,520	\$194,875,589	\$200,856,496
Expenditures	\$167,872,756	\$167,751,868	\$190,240,698	\$207,023,182	\$212,200,391

OTHER SPECIAL REVENUE FUNDS

Fiscal Years 1987 - 1991

Revenues

REVENUES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
From Federal Government	\$558,236,540	79.19%	\$562,745,732	76.04%	\$600,626,860	75.80%	\$651,091,430	77.44%	\$722,738,372	80.06%
Other Revenues	\$30,106,152	4.27%	\$34,662,711	4.68%	\$42,377,820	5.35%	\$48,406,794	5.76%	\$46,667,354	5.17%
* Sales - Use Tax	\$24,966,807	3.54%	\$27,787,831	3.75%	\$29,039,087	3.67%	\$28,961,250	3.44%	\$28,238,338	3.13%
* Income Tax - Individual	\$21,196,286	3.01%	\$26,236,129	3.55%	\$29,156,754	3.68%	\$29,329,716	3.49%	\$27,544,666	3.05%
Services Charges - Curr. Services	\$16,697,416	2.37%	\$21,581,537	2.92%	\$22,833,999	2.88%	\$21,046,279	2.50%	\$26,402,440	2.92%
Other Taxes	\$12,137,673	1.72%	\$18,150,673	2.45%	\$17,853,002	2.25%	\$23,905,717	2.84%	\$22,864,037	2.53%
Other Operating Funds Transfers	\$8,097,748	1.15%	\$17,068,171	2.31%	\$10,170,562	1.28%	\$7,144,102	0.85%	\$7,319,870	0.81%
* Income Tax - Corporate	\$3,474,376	0.49%	\$3,743,819	0.51%	\$4,726,632	0.60%	\$2,706,893	0.32%	\$6,317,969	0.70%
Insurance Company Taxes	\$2,511,204	0.36%	\$4,854,767	0.66%	\$4,157,704	0.52%	\$6,337,174	0.75%	\$5,379,368	0.60%
From Local Governments	\$5,360,474	0.76%	\$3,402,818	0.46%	\$6,401,954	0.81%	\$4,544,040	0.54%	\$3,589,779	0.40%
Unorganized Territory Tax	\$10,105,509	1.43%	\$7,589,355	1.03%	\$10,213,724	1.29%	\$2,784,863	0.33%	\$2,908,354	0.32%
Gasoline - Use Fuel Tax (Net)	\$1,307,175	0.19%	\$1,370,344	0.19%	\$2,388,054	0.30%	\$2,507,773	0.30%	\$2,396,195	0.27%
Hunting, Fishing, & Misc. Licenses	\$10,416,842	1.48%	\$10,642,971	1.44%	\$12,173,719	1.54%	\$11,811,519	1.40%	\$173,853	0.02%
Sardine Development Tax	\$193,664	0.03%	\$188,328	0.03%	\$214,822	0.03%	\$150,115	0.02%	\$156,826	0.02%
Spruce Budworm Tax	\$153,718	0.02%	\$9,927	0.00%	(\$1,893)	0.00%	\$0	0.00%	\$0	0.00%
TOTAL SPEC REV FUND - REVENUE	\$704,961,584	100.0%	\$740,035,113	100.0%	\$792,332,800	100.0%	\$840,727,665	100.0%	\$902,697,421	100.0%

Expenditures

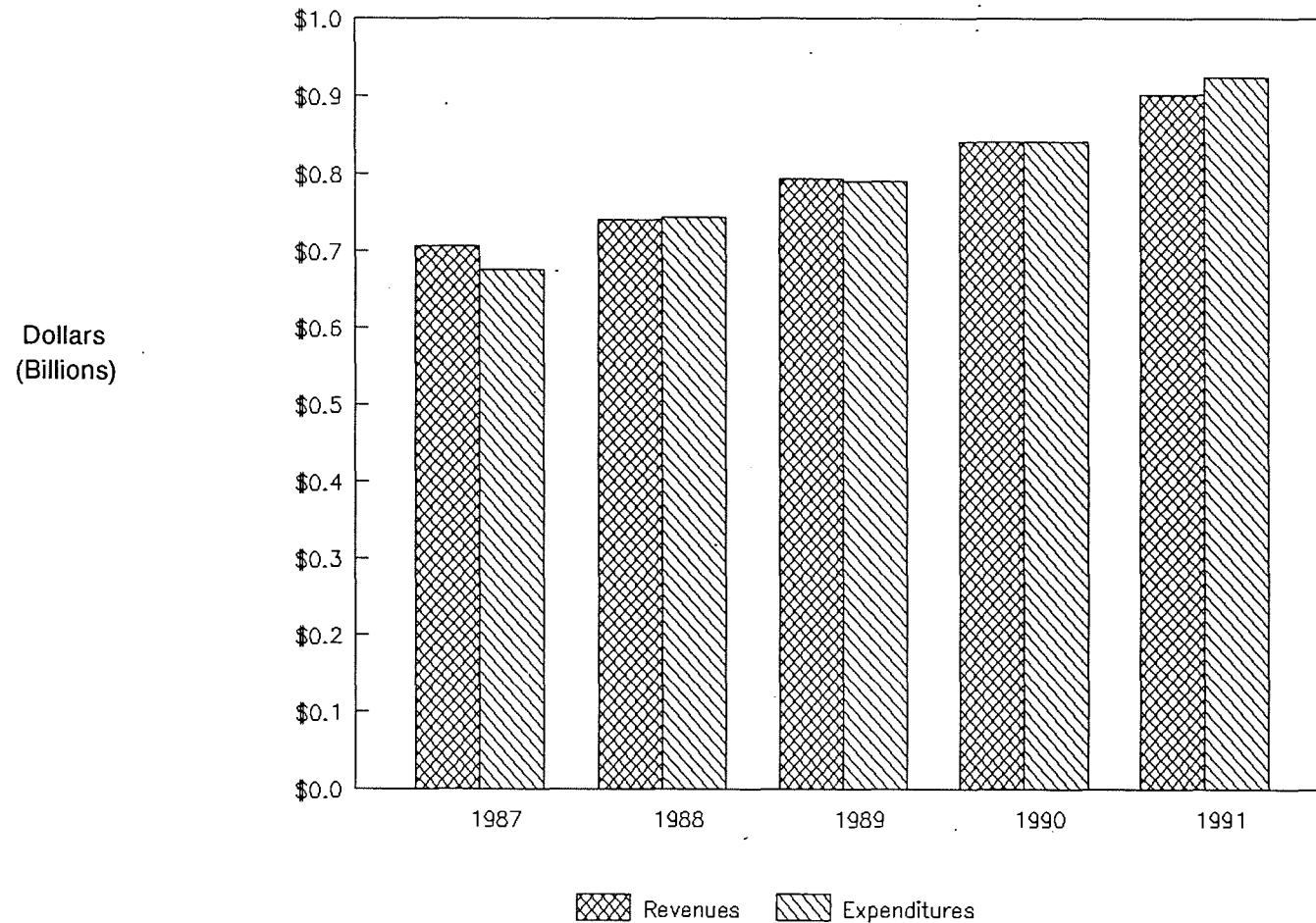
EXPENDITURES	1987		1988		1989		1990		1991	
	\$	%	\$	%	\$	%	\$	%	\$	%
General Government	\$96,421,813	14.27%	\$99,188,953	13.36%	\$103,365,619	13.09%	\$97,690,864	11.62%	\$108,763,882	11.76%
Economic Development	\$27,180,756	4.02%	\$37,661,785	5.07%	\$40,933,995	5.18%	\$40,426,209	4.81%	\$39,683,290	4.29%
Education and Culture	\$58,451,237	8.65%	\$68,154,109	9.18%	\$71,006,231	8.99%	\$73,789,744	8.78%	\$70,815,425	7.66%
Human Services	\$363,544,326	53.82%	\$387,716,937	52.22%	\$430,490,503	54.51%	\$473,378,384	56.33%	\$539,027,033	58.29%
Labor	\$32,996,539	4.88%	\$31,870,054	4.29%	\$30,051,779	3.81%	\$31,925,301	3.80%	\$42,989,850	4.65%
Natural Resources	\$24,406,192	3.61%	\$30,262,743	4.08%	\$31,319,307	3.97%	\$39,140,199	4.66%	\$28,448,307	3.08%
Public Protection	\$11,273,812	1.67%	\$13,911,273	1.87%	\$14,432,990	1.83%	\$15,294,332	1.82%	\$16,060,549	1.74%
Transportation	\$61,222,742	9.06%	\$73,683,842	9.92%	\$68,144,225	8.63%	\$68,748,371	8.18%	\$78,909,876	8.53%
TOTAL SPEC REV FUND - EXPEND	\$675,497,417	100.0%	\$742,449,696	100.0%	\$789,744,649	100.0%	\$840,393,404	100.0%	\$924,698,212	100.0%

* State-Municipal Revenue Sharing (5.1% of Sales and Use Tax and Income Taxes, plus \$2,844,000 per year).

OTHER SPECIAL REVENUE FUNDS

Revenues and Expenditures

Fiscal Years 1987 - 1991



	1987	1988	1989	1990	1991
Revenues	\$704,961,584	\$740,035,113	\$792,332,800	\$840,727,665	\$902,697,421
Expenditures	\$675,497,417	\$742,449,696	\$789,744,649	\$840,393,404	\$924,698,212

GENERAL FUND
EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>FISCAL YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH FISCAL YEAR</u>
1962	302,402
1963	285,606
1964	179,499
1965	287,682
1966	249,301
1967	343,830
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
1980	209,264
1981	129,281
1982	111,872
1983	187,132
1984	174,800
1985	158,757
1986	433,769
1987	604,574
1988	179,250
1989	735,934
1990	1,162,884
1991	1,142,187

Balance July 1, 1991 \$1,350,000

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

NOTE: P.L. 1985, c. 759, increased the annual cap to \$675,000 in fiscal year ending June 30, 1987, and \$600,000 in fiscal years thereafter. P.L. 1987 c. 816 pt. N, effective June 30, 1988, increased cap by an additional \$750,000 to provide funds for Job Development Training, to bring the current annual cap to \$1,350,000.

TAX AND REVENUE SOURCE

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

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 and Use Tax ⁽¹⁾	x		x(5.1% of receipts
Income Tax-Individual & Corporate ⁽¹⁾	x		x(are credited to
Bank Franchise Tax ⁽¹⁾	x		x(Local Govt.Fund
Liquor - Beer Tax (Net)	x		
Cigarette Tax	x		
Tobacco Products Tax	x		
Illegal Drugs Tax	x		
State Lottery	x		
Pari-Mutuel Revenue	x		x-Stipend Fund & Sire Stakes Fund
Inheritance Tax	x		
Estate Tax	x		
Real Estate Transfer Tax ⁽²⁾	x		x-H.O.M.E. Fund
Railroad Tax	x		
Telecommunications Taxes	x		
Hospital Assessment Tax			x-Medical Care (Payment to Providers)
Hospital Excise Tax	x		
Insurance Company Tax	x		
Employment Rehabilitation Fund Tax			x-Employment Rehab.Fund
Assessment on Workers Compensation Insurers	x		
Fire Investigation & Prevention Tax			x-Fire Investigation
Motor Vehicle Fees - Operators Licenses		x	
Gasoline and Special Fuel Tax		x	
Aeronautical Gas & Jet Fuel Tax	x		
Hunting - Fishing Licenses	x		

(Continued Next Page)

- (1) 5.1% of income tax and bank franchise tax receipts and 5.1% plus \$237,000 per month of sales and use tax receipts are transferred to the Local Government Fund.
- (2) 10% of total Real Estate Transfer Tax receipts are retained by the counties; the remaining 90% is divided between the General Fund and H.O.M.E. fund.

TAX AND REVENUE SOURCE
(Continued)

STATE TAX OR REVENUE SOURCE	UNDEDICATED ACCRUES TO GENERAL FUND	DEDICATED ACCRUES TO HIGHWAY FUND	DEDICATED ACCRUES TO SPECIAL FUNDS
Snowmobile, Watercraft, ATV Registration	x		x-Partially dedicated to vehicle specific funds
Spruce Budworm Management Tax			x
Sardine Tax			x(Development
Blueberry Tax			x(
Mahogany Quahog Tax	x		(and
Potato Tax			x(
Maine Milk Pool			x(Conservation
Maine Dairy Farm Stabilization Tax			x-Maine Dairy Industry
Fertilizer Tax	x		
Commercial Forestry Excise Tax	x		
Mining Excise Tax	x		
Unorganized Territory- Educational & Services Tax ⁽³⁾			x
Recycling Assistance Fee			x-Maine Solid Waste Management Fund

(3) Funds collected under this tax are used to reimburse the General Fund for services provided to the Unorganized Territory.

SALES AND USE TAXES (Adopted 1951) - 36 M.R.S.A. cc. 211-225

Sales Tax The Sales tax is imposed at the rate of 6% of the actual sales price on retail sales of tangible personal property, telephone and telegraph service, fabrication services, extended cable television service, custom computer programming and rentals of video tapes, games and equipment; at 7% on rentals of living quarters in hotels, rooming houses, tourist and trailer camps, the short term rental of automobiles, the sale of liquor by the drink and meals purchased at facilities licensed for the on-premise consumption of alcoholic beverages. Sales of new manufactured housing (mobile homes and modular homes) are subject to the 6% tax, usually at 50% of the selling price. Grocery staples are exempt and exclusions exist for other specified categories. The 6% sales tax is scheduled to revert to 5% on July 1, 1993.

Use Tax The use tax is imposed at the rate of 6% of the actual sales price of tangible personal property purchased at retail sale for use, storage or other consumption in Maine, unless substantial (12 months) use was made of the property elsewhere before it was brought to Maine. The tax is also imposed on purchases of motor vehicles, camper trailers, livestock trailers, special mobile equipment, boats and aircraft at casual sale. An exception is made for motor vehicles registered as automobiles which were purchased and actually used in another state before being brought to Maine, if the purchaser was a resident of the other state at the time of purchase. The use tax does not apply to purchases on which Maine sales tax has been paid, and credit is allowed for sales or use tax paid in another jurisdiction up to the amount of the Maine tax.

Originally enacted effective July 1, 1951 at 2%. Amended July 1, 1957 increasing to 3%. Amended September 1, 1959 to include rentals of living quarters. Amended July 1, 1963 increasing to 4%. Amended July 1, 1965 to include telephone and telegraph service. Amended November 1, 1967 increasing to 4-1/2%. Amended June 1, 1969 increasing to 5%. Amended October 24, 1977 to include short-term rentals of automobiles. Amended December 15, 1984 to include extended cable television service. Amended July 16, 1986 to include fabrication services and custom computer programming. Amended July 16, 1986 to increase to 7% on rentals of living quarters and short-term rentals of automobiles. Amended August 1, 1989 to include rentals of video tapes and equipment. Amended to increase the rate to 10% on liquor sold by the drink effective December 1, 1989. Amended August 1, 1991 increasing to 6%, to 7% on meals purchased at facilities licensed for the on-premise consumption of alcoholic beverages, and decreased to 7% on liquor served by the drink. Effective September 1, 1991 General rate increased to 6% and 6% tax extended to snack foods. General rate is scheduled to revert back to 5% on July 1, 1993. Amended many times since enactment to add or repeal exemptions.

INCOME TAXES (Adopted 1969) - 36 M.R.S.A. cc. 801-841

Individual Income Tax A tax is imposed for each taxable year on the Maine taxable income of every resident individual, estate and trust of this state. Nonresident individuals, estates and trusts are subject to tax on income derived from sources within this state. Tax rates are progressive from 2% to 8.6%. For nonresident individuals, the progressive rate structure is applied to taxable income from all sources in determining the tax on Maine sourced income. Tax rates for fiduciaries are the same as those for single individuals.

A variable surcharge will be imposed on all individuals, estates and trusts for taxable years beginning in 1991 and 1992. A 5% surcharge will be imposed on tax liabilities arising from the first \$75,000 of taxable income for married taxpayers filing a joint return (\$37,500 for single filers or married filing a separate return, and \$56,250 for head of household filers). Any taxpayer with taxable income in excess of these amounts will pay a top marginal rate of 8.6% and a 15% surcharge on all tax liability arising from taxable income in excess of the threshold amounts.

Withholding of Maine income tax from wages is required of every employer who maintains an office or transacts business in Maine and who makes payment of any wages subject to Maine income tax, whether or not the employee is a Maine resident. Every person who maintains an office or who transacts business in Maine and who makes payment of any other items of income which constitute Maine taxable income is also required to withhold Maine income tax from such payments if federal withholding is required.

Partnerships and S Corporations. Every partnership and corporation having a resident partner or shareholder or having Maine derived income is required to file an information tax return.

Corporate Income Tax. A corporate income tax is imposed on all profit oriented corporations subject to federal income tax and having nexus in this state, with the exception of financial institutions subject to the franchise tax and insurance companies subject to the premium tax. The tax is levied on Maine net income which is federal taxable income as modified by Maine law. In the case of a corporation doing business both within and without this state, Maine net income is determined by apportioning the modified federal taxable income according to a formula using payroll, property and sales. Tax rates are progressive from 3.5% to 8.93%. A taxable corporation which is a member of an affiliated group operating in a unitary fashion must file a combined report.

(Corporate Income Tax Cont.)

A 10% surcharge will be imposed on all corporate income tax liabilities for tax years beginning in 1991 and 1992.

CORPORATE TAX RATES

<u>If the taxable income is:</u>	<u>The tax rate is:</u>
\$ 0 but not over \$ 25,000	3.5%
\$ 25,000 but not over \$ 75,000	7.93%
\$ 75,000 but not over \$ 250,000	8.33%
\$ 250,000 or over	8.93%

Originally effective on July 1, 1969, for individuals, estates and trusts and on January 1, 1969, for corporations. Amended numerous times since enactment to alter the tax rates and other provisions. For individuals, the tax rate brackets, standard deduction and personal exemption have been subject to indexing for inflation since tax year 1983 for each year except tax years 1988 and 1989. The tax rate brackets for fiduciaries have been subject to indexing for the same period.

State of Maine - Individual Income Tax
1991 Rates
1991 Inflation Factor is 1.019
Includes 8.6% Bracket and Income Tax Surcharge

TAX RATE SCHEDULE #1

FOR SINGLE INDIVIDUALS AND MARRIED PERSONS
FILING SEPARATE RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$4,150	2.100% of the taxable income
\$ 4,150 but less than \$ 8,250	\$ 87 plus 4.725% of excess over \$ 4,150
\$ 8,250 but less than \$16,500	\$ 281 plus 7.350% of excess over \$ 8,250
\$16,500 but less than \$37,500	\$ 887 plus 8.925% of excess over \$16,500
\$37,500 or more	\$2,761 plus 9.890% of excess over \$37,500

TAX RATE SCHEDULE #2

FOR UNMARRIED OR LEGALLY SEPARATED INDIVIDUALS
WHO QUALIFY AS HEADS-OF-HOUSEHOLDS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$6,200	2.100% of the taxable income
\$ 6,200 but less than \$12,400	\$ 130 plus 4.725% of excess over \$ 6,200
\$12,400 but less than \$24,750	\$ 423 plus 7.350% of excess over \$12,400
\$24,750 but less than \$56,250	\$1,331 plus 8.925% of excess over \$24,750
\$56,250 or more	\$4,142 plus 9.890% of excess over \$56,250

TAX RATE SCHEDULE #3

FOR MARRIED INDIVIDUALS AND SURVIVING SPOUSES
FILING JOINT RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$ 8,250	2.100% of the taxable income
\$ 8,250 but less than \$16,500	\$ 173 plus 4.725% of excess over \$ 8,250
\$16,500 but less than \$33,000	\$ 563 plus 7.350% of excess over \$16,500
\$33,000 but less than \$75,000	\$1,776 plus 8.925% of excess over \$33,000
\$75,000 or more	\$5,524 plus 9.890% of excess over \$75,000

Personal Exemption: \$2,100

Standard: Single - \$3,400 Married Filing Jointly - \$5,700
Deduction: Head-of-Household - \$5,000 Married Filing Separate - \$2,850

Additional Amount for Age and/or Blindness: \$650 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,300 if one spouse is 65 or over and blind, \$1,300 if both spouses are 65 or over, \$2,600 if both spouses are 65 or over and blind, etc.

\$850 if unmarried (single or head-of-household). The additional amount is \$1,700 if the individual is both 65 or over and blind.

NOTE: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$550 or earned income up to the standard deduction amount.

1990 INDIVIDUAL INCOME TAX RATES
(1990 Inflation Factor is 1.013)

TAX RATE SCHEDULE #1

FOR SINGLE INDIVIDUALS AND MARRIED PERSONS
FILING SEPARATE RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$4,050	2% of the taxable income
\$ 4,050 but less than \$ 8,100	\$ 81 plus 4.5% of excess over \$ 4,050
\$ 8,100 but less than \$16,200	\$263 plus 7% of excess over \$ 8,100
\$16,200 or more	\$830 plus 8.5% of excess over \$16,200

TAX RATE SCHEDULE #2

FOR UNMARRIED OR LEGALLY SEPARATED INDIVIDUALS
WHO QUALIFY AS HEADS-OF-HOUSEHOLDS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$6,100	2% of the taxable income
\$ 6,100 but less than \$12,150	\$ 122 plus 4.5% of excess over \$ 6,100
\$12,150 but less than \$24,300	\$ 394 plus 7% of excess over \$12,150
\$24,300 or more	\$1,245 plus 8.5% of excess over \$24,300

TAX RATE SCHEDULE #3

FOR MARRIED INDIVIDUALS AND SURVIVING SPOUSES
FILING JOINT RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$ 8,100	2% of the taxable income
\$ 8,100 but less than \$16,200	\$ 162 plus 4.5% of excess over \$ 8,100
\$16,200 but less than \$32,400	\$ 527 plus 7% of excess over \$16,200
\$32,400 or more	\$1,661 plus 8.5% of excess over \$32,400

STANDARD DEDUCTION TAX CREDIT

Married Filing Jointly	\$5,450
Head-of-Household	\$4,750
Single	\$3,250
Married Filing Separately	\$2,725
Personal Exemption	\$2,050

Additional Amount for Age and/or Blindness: \$650 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,300 if one spouse is 65 or over and blind, \$1,300 if both spouses are 65 or over, \$2,600 if both spouses are 65 or over and blind, etc.

\$800 if unmarried (single or head-of-household). The additional amount is \$1,600 if the individual is both 65 or over and blind.

NOTE: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$500 or earned income up to the standard deduction amount.

FRANCHISE TAX ON FINANCIAL INSTITUTIONS (Adopted 1983) 36 M.R.S.A. c. 819

The corporate income franchise tax on financial institutions was repealed after 1983 tax years and replaced with a franchise tax based on Maine net income and assets.

A tax is imposed for each calendar year or fiscal year ending during that calendar year upon the franchise or privilege of doing business in Maine of every financial institution (except credit unions), every service corporation or subsidiary, and every financial institution holding company, which at any time during the taxable year realized Maine net income or has Maine assets.

The franchise tax is comprised of two parts: (1) one percent of Maine net income for those taxable entities described above; and (2) eight cents per \$1,000 of Maine assets for those taxable entities described above. A financial institution which is a member of an affiliated group operating in a unitary fashion must file a combined report.

LIQUOR AND BEER TAX (Adopted 1933-34)

- I. State Liquor Tax (28-A M.R.S.A. §1651, Sub-§1). To produce a state liquor tax of not less than 75% based on the less carload cost F.O.B. liquor warehouse and, in addition thereto, levy an excise tax of 75 cents per gallon on wines containing more than 15.5% alcohol by volume. In addition to this tax, a premium is imposed at the rate of \$1.25 per proof gallon.

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%. Amended in 1981, adding a 'Premium' of 62 1/2 cents per proof gallon. Amended in 1986, increasing the 'Premium' to \$1.25 per proof gallon.

- II. Malt Liquor Tax (28-A M.R.S.A. §1652, Sub-§1). An excise tax is imposed on the privilege of manufacturing and selling malt liquor in the state. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 25 cents per gallon on all malt liquor sold in the State. In addition to this tax, a premium is imposed at the rate of 10 cents per gallon.

Wine Tax (28-A M.R.S.A. §1652, Sub-§2). An excise tax is imposed on the privilege of manufacturing and selling wine in the state. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 30 cents per gallon on all wine other than sparkling wine manufactured in or imported into the state and \$1 per gallon on all sparkling wine manufactured in or imported into the State. In addition to this tax, a premium is imposed at the rate of 30 cents per gallon on all wine other than sparkling wine and 24 cents per gallon on all sparkling wine.

(Liquor and Beer Tax con't)

III. Low-alcohol Spirits Product Tax (28-A M.R.S.A. §1365; 28-A M.R.S.A. §1652, Sub-§1-A). An excise tax is imposed on the privilege of manufacturing and selling low-alcohol spirits products in the State. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of \$1 per gallon on all low-alcohol spirits products manufactured in or imported into the State. In addition to this tax, a premium is imposed at the rate of 24 cents per gallon.

In addition to the excise tax and premium, each manufacturer of low-alcohol spirits must pay a tax of 30 cents per gallon sold to wholesale licensees in the State.

Amended in 1945, 1949, and 1955-57. The 1955-57 amendment changed the wording of the statute and a 1961 amendment increased the tax from 16 cents to 25 cents per gallon. Amended in 1969 to include taxes on wines as shown above. Amended in 1981, adding a 'Premium' on malt liquor of 5 cents per gallon, on table wines of 15 cents per gallon and on sparkling wine of 12 cents per gallon. Amended in 1986, increasing the 'Premium' on malt liquor to 10 cents per gallon, on table wines to 30 cents per gallon, and on sparkling wine to 24 cents per gallon. Amended in 1987 to remove reduced excise tax rates for in-state producers. Amended in 1991 to add an excise tax of \$1 per gallon, premium of 24 cents per gallon and product tax of 30 cents per gallon on low-alcohol spirits products. 'Premiums' are established in 28A §1703.

CIGARETTE TAX (Adopted 1941) - 36 M.R.S.A. c.703

A tax is imposed on all cigarettes held in this state by a person for sale at the rate of 18.5 mills per cigarette (37 cents per package of 20 cigarettes).

*Original tax imposed July 1, 1941 at 1 mill or 2 cents per package.
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 5 mills or 10 cents pkg.
Increased July 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.
Increased September 23, 1983 to 10 mills or 20 cents pkg.
Increased October 1, 1985 to 14 mills or 28 cents pkg.
Increased October 1, 1989 to 15.5 mills or 31 cents pkg.
Increased January 1, 1991 to 16.5 mills or 33 cents pkg.
Increased July 1, 1991 to 18.5 mills or 37 cents pkg.*

TOBACCO PRODUCTS TAX (Adopted 1986) - 36 M.R.S.A. c.704

A tax is imposed on all tobacco products other than cigarettes produced or imported for sale in Maine. The rates are 62% of the wholesale price on smokeless tobacco and 16% of the wholesale price on other tobacco products.

Imposed July 16, 1986 at 45% on smokeless tobacco and 12% on other tobacco products. Amended October 1, 1989 to increase the rate to 50% on smokeless tobacco and 13% on other tobacco products. A similar tax at the rate of 20% of the retail sale price was in effect from July 1, 1947 to December 31, 1955. Amended to increase to 55% on smokeless tobacco and 14% on other tobacco products effective January 1, 1991. Amended to increase to 62% on smokeless tobacco and 16% on other tobacco products effective July 1, 1991.

ILLEGAL DRUGS TAX (Adopted 1987) - 36 M.R.S.A. c.704-A

A tax is imposed on dealers of marijuana and scheduled drugs at the rate of \$3.50 on each gram or portion of a gram of marijuana, \$200 on each gram or portion of a gram of scheduled drugs, and \$2,000 on each 50 dosage units or portion thereof of scheduled drugs not sold by weight. Convictions involving illegal drugs are required to be reported by District Attorney offices to the State Tax Assessor who imposes the tax.

On adoption, the tax was due when the illegal drug was purchased or imported into the state. Amended 1987 as to the condition initiating the imposition of the tax.

PARI-MUTUEL REVENUE - Harness Racing (Adopted 1935) - 8 M.R.S.A. §274-A & §275

Each person, association or corporation licensed to conduct a race meet or pari-mutuel wagering at an off-track betting facility shall pay to the Treasurer of the State a sum equal to .50% of the total contributions on regular wagers and 2.27% of the total contributions on exotic wagers to all pari-mutuel pools conducted at any race meet. If the total of the regular and exotic wagers exceeds \$33,500,000 for any calendar year, 72% of the revenue in excess of this limit that would accrue to the General Fund must be returned to commercial meet licensees, those licensees where harness racing is held with an annual total of more than 25 racing days duration with a pari-mutuel wagering. This payment must be divided in the proportion that the contributors of regular and exotic wagers of pari-mutuel pools made or conducted at the commercial meets of each licensee during the calendar year. Of the revenue in excess of the limit that would accrue to the General Fund 9% must be distributed to the stipend fund provided by Title 7, section 62. An additional 9% of the revenue in excess of the limit that would accrue to the General Fund must be paid to the commission to be credited to the Sire Stakes Fund.

(Pari-mutuel Revenue con't)

A sum equal to 1% of the total contributions on regular wagers and 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 1.797% of the total contributions on exotic wagers and .348% of the total contributions on regular 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 added to the purse money.

A sum equal to 1.566% of the total contributions on exotic wagers and .073% of the total contributions on regular wagers shall be paid to the Sire Stakes Fund.

A sum equal to 1.203% of total contributions of regular wagers and 1.18% of total contributions of exotic wagers shall be paid and credited to the "Stipend Fund" for Agricultural Fair Association purposes.

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 the licensees. Amended 1977, chapter 96, Public Laws. Amended 1979, chapter 672, Public Laws. Amended 1982, chapter 705, Public Laws, changing the percentage contributed to the General Fund. Effective January 1, 1983, the General Fund contribution is further reduced to .50% of regular wagers and 2.27% of exotic wagers. Amended 1988, chapter 759, Public Laws, adding a requirement that 72% of General Fund revenue collected attributable to the excess of wagers over \$37,000,000 for any calendar year be returned to commercial meet licensees. Amended 1991, chapter 579 reducing the \$37,000,000 to \$33,500,000 and allowing off-track betting. Off-track betting is repealed 91 days after adjournment of the First Regular Session of the 117th Legislature.

INHERITANCE TAX (Adopted 1893) - 36 M.R.S.A. c.551-573

The inheritance tax was levied at various progressive rates on the value of property passing to or for the use of a beneficiary of an estate. The rates of tax and amount of exemption from tax depended on the class of relationship of the beneficiary to the decedent.

The inheritance tax was imposed at discounted rates on the property of decedents whose death occurred between July 1, 1981 and June 30, 1986, and was repealed for deaths occurring on or after July 1, 1986.

ESTATE TAX (Adopted 1927) - 36 M.R.S.A. c.575

The Maine estate tax is imposed upon the transfer of the estate of every person who was a Maine resident at the time of death, equal to the amount by which the credit allowed against the federal estate tax for state death taxes exceed the amount of such taxes actually paid, provided, however, that the allowance for such taxes may not exceed that percentage of the federal tax credit which the Maine taxable portion of the estate is to the total estate. A similar tax is imposed on real and tangible personal property having Maine status passing by reason of the death of a person not a Maine resident, at the same percentage of the federal allowance for state death taxes that the value of the property taxable in Maine bears to the total estate.

Amended effective July 1, 1933 imposing the tax on Maine property of nonresidents. Prior to July 1, 1986 the Maine estate tax was equal to the amount by which the federal credit for state death taxes exceeded the amount of such taxes actually paid to all states, including Maine.

REAL ESTATE TRANSFER TAX (Adopted 1968) - 36 M.R.S.A c.711-A

A tax is imposed upon both the grantor and grantee for the privilege of transferring title to real property at the rate of \$1.10 for each \$500 or fractional part of the total price or amount paid, or required to be paid, for real property valued in money, whether received in money or otherwise, and including the amount of any mortgages, liens or encumbrances thereon.

Each Registrar of Deeds shall, on or before the 10th day of each month, pay over to the State Tax Assessor 90% of the tax collected during the previous month. The remaining 10% shall be retained for the county by the Registrar 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 net receipts to the Treasurer of State, who shall credit half of the revenue to the General Fund and half to the Maine State Housing Authority which is required to deposit the funds in the Housing Opportunities for Maine Fund created in 30-A M.R.S.A. §4733.

Amended to increase rate from 55 cents to \$1.10 per \$500, effective December 15, 1984. Amended to make grantee also subject to tax effective September 19, 1985. Amended by P.L. 1991, c. 591 and c. 622 to change the distribution between the General Fund and the HOME Fund.

RAILROAD COMPANY TAXATION (Adopted 1872 - 1883) - 36 M.R.S.A. c.361

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. When net operating income does not represent at least 5-3/4% of operating investment, the tax shall be decreased to an amount not less than 1/2 of 1% of gross transportation receipts.

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 1982 will include freight car operating leases of 10 years or more. Amended in 1984 (P.L. 1983, c.593) to extend the 10-year freight car lease provision for excise taxes payable in 1984 and 1985. Amended in 1985 (P.L. 1985, c.477) to extend the 10-year provision to taxes payable in 1986. Amended in 1989 to increase the minimum rate to 1/2 of 1%.

TELECOMMUNICATIONS TAXES (Adopted 1872-1883) 36 M.R.S.A. c.364

Telecommunications Service Excise Tax. An annual excise tax is imposed on providers of telecommunications services in Maine as follows:

- (1) When the total gross operating revenues of a person which are obtained from the provision of telecommunications service that originates or terminates in this state exceed \$1,000, but do not exceed \$5,000 during the calendar year preceding the year for which the tax is assessed on the person, the tax will be 1-1/4% of the 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% for each additional \$20,000 or part thereof up to a maximum of 3 1/2% of gross operating revenues.

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. 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. In 1985 the excise tax on telephone and telegraph companies was repealed and replaced with an excise tax on telecommunications services, thereby eliminating flat-rate taxation of telegraph companies. Amended 1987 to reduce maximum rate from 7% to 3 1/2% and to repeal the tax on gross operating revenues earned after 1988.

Telecommunications Personal Property Tax (Adopted 1987) 36 M.R.S.A. §§457,458. A state tax is imposed on telecommunications personal property at the rate of 21 mills for the 1988 taxable year and 27 mills in each taxable year thereafter. This property continues to be exempt from ordinary local property taxation.

HOSPITAL EXCISE TAX (Adopted 1988) 36 M.R.S.A. §2801

An excise tax is imposed on hospitals. The amount of tax levied quarterly is .002 of each hospital's financial requirements of the most recently completed quarter of the hospital's payment year. (Repealed effective July 1, 1991.)

HOSPITAL ASSESSMENT TAX (Adopted 1991) 36 M.R.S.A. §2801-A

A tax is imposed on hospitals at the rate of 6% of each hospital's gross patient service revenue limit as established by the Maine Health Care Finance Commission.

INSURANCE COMPANY TAX (Adopted 1874) - 36 M.R.S.A. c.357

Every insurance company or association organized under the laws of this state is liable for a tax at the rate of 2% of gross direct premiums, (1% of long-term health care premiums) including annuity considerations, on all policies written in Maine, less allowed deductions. Every non-resident insurance company authorized to do business in this state is liable for a similar tax on all policies written in Maine, at the rate of 2% (1% on long-term health care policies) or the rate at which a Maine company would be taxed in the state or Canadian province where the non-resident company is domiciled, whichever is greater.

Rate on domestic companies increased from 1% to 2% effective July 16, 1986. Amended 1989 to reduce the rate to 1% of long-term health care premiums effective for tax years after 1988.

EMPLOYMENT REHABILITATION FUND TAX (Adopted 1985) - 39 M.R.S.A. §57-C

Every insurance carrier licensed to do workers' compensation business in the state and each self-insured employer authorized to make workers' compensation payments directly to its employees, was assessed at the rate of 1/2% in 1986, and 1% thereafter, of its actual paid losses during the previous calendar quarter. If, at the end of a calendar quarter, the amount of deposit in the Employment Rehabilitation Fund is equal to or exceeds the amount derived from the last assessment, the assessment for that quarter is waived.

ASSESSMENT ON WORKERS' COMPENSATION INSURERS AND SELF-INSURED EMPLOYERS (Adopted 1991) - 39 MRSA §92-A

Every insurance company or association authorized to write workers' compensation insurance in this State shall, for the purpose of providing partial support and maintenance of the Workers' Compensation Commission, pay an assessment of not more than 1/2% on all gross direct premiums written, whether in cash or in notes absolutely payable on contracts written on risks located or resident in the State for workers' compensation insurance, less return premiums thereon and less all dividends paid to policy holders.

Assessment on Workers Compensation Insurers and Self-Insured Employers (Con't)

Every self-insured employer approved pursuant to section 23 shall, for the purpose of providing partial support and maintenance of the Workers' Compensation Commission, pay an assessment in an amount not exceeding 1% of aggregate benefits paid by each member pursuant to section 23-A, subsection 4.

The Bureau of Insurance shall provide to the commission the amounts of gross direct workers' compensation premiums written by each insurance carrier and the amounts of aggregate benefits paid by each self-insurer and group self-insurer on or before August 1st of each year.

The assessments levied under this section may not produce more than \$2,500,000 in revenues annually in the 1991-92 fiscal year and more than \$3,000,000 in revenues annually beginning in the 1992-93 fiscal year. The commission shall determine the assessments annually prior to September 1st and shall assess each insurance company or association and self-insured employer its pro rata share for expenditures during the fiscal year beginning July 1st. Each insurance company or association and self-insured employer shall pay the assessment on or before November 1st of each year. Any increase in the assessment that becomes effective subsequent to May 1, 1991, may be billed on the effective date of the act authorizing the increase.

Insurance companies or associations shall bill and collect assessments under section 92-A on insured employers. Such assessments must be separately stated amounts on all premium notices and may not be reported as premiums for any tax or regulatory purpose or for the purpose of any other law.

FIRE INVESTIGATION AND PREVENTION TAX (Adopted 1939) 25 M.R.S.A. §2399)

Every insurance company or association doing business or collecting premiums or assessments in Maine is liable, in addition to the insurance company tax, for a tax at the rate of 1.4% of gross direct premiums for fire risks, less allowable deductions. These funds are used to defray expenses incurred by the Commissioner of Public Safety in fire prevention investigation and educating the public in fire safety and to defray the cost of fire training and education programs.

Imposed February 17, 1939 at .5 of 1%. Increased October 3, 1973 to .6 of 1%. Increased October 24, 1977 to .75 of 1%. Increased March 10, 1983 to .95 of 1%. Increased July 17, 1991 to 1.4%.

MOTOR VEHICLE FEES & OPERATOR'S LICENSE (Adopted 1905) - 29 M.R.S.A.
c.5-7

Passenger vehicles (for hire, double fees)	\$22.00
Initial plates (Vanity Plates)	15.00 /year ⁽¹⁾
Motorcycles	18.00
Antique Motor Vehicles	12.00
Horseless Carriage	12.00
Semi-trailers (annual)	16.00
Farm trailers	8.50
Boat and mobile home trailers generally	8.50
Camp trailers in excess of 2000 lbs.	16.00
Homemade farm tractors	2.00
Special mobile equipment: ⁽²⁾	
Class A	18.00 to 502.00
Class B	17.00
Stock cars	5.00
Transfer fees	8.00
Transfer fees for trailer 2000 lbs	5.00
or less	
Trucks & tractors registered for gross wgt. ⁽³⁾	22.00 to \$977
Farm trucks registered for gross weight ⁽³⁾	18.00 to \$352
Street rod	27.00
Mopeds	6.00

(The registration fees on motorcycles, trailers, tractors and special mobile equipment are reduced to half fee on or after November 1 annually. The half rate privilege commences in the last six months of a registration year for farm trucks.)

Dealer registration fees	150.00 plus \$20/plate
Transporter plates	150.00 plus \$20/plate
Motorcycle dealers	50.00 plus \$5/plate
Boat or snowmobile trailer dealers	50.00 plus \$5/plate
Dealer wrecker plate	50.00
Motor vehicle inspection exclusive of repairs, etc.	5.00
Operator's license (non-photo)	18.00 for 4 years
Photo-licenses:	
Class A and B	27.00 for 4 years
Class C	20.00 for 4 years
(optional for persons over 65)	2.00 ⁽¹⁾
Operator's permit and examination:	
Class A and B	35.00
Class C	10.00
Endorsements	10.00
Re-Exam Fee:	
Class A and B	15.00
Class C	5.00
Driver Education - license to instruct:	
(certified by the Dept. of Educational & Cultural Services)	
High School Instructor	NO FEE
Instructor - Commercial	40.00

(1) In addition to regular fee.

(2) Special Mobile Equipment (29 M.R.S.A. §244) is broken down into two classes: Class A is special equipment that makes frequent movement over the general highways. The Class A fee structure equals the farm truck rates up to 54,000 GVW, then separate fee schedule for greater weights. Class B is special equipment whose operation or movement over the general highways is restricted.

(3) See next page for detailed information.

(Motor Vehicle Fees & Operator's License con't.)

SCHEDULE OF TRUCK FEES AND CLASS A SPECIAL MOBILE EQUIPMENT FEES
(Effective August 29, 1986)

With each application for registration of a motor truck, tractors and truck tractors shall be paid an annual registration fee graduated as follows when equipped with pneumatic tires.

0 pounds gross weight to 6,000 pounds gross weight. . .	\$ 22
6,001 pounds gross weight to 9,000 pounds gross weight. . .	\$ 28
9,001 pounds gross weight to 12,000 pounds gross weight. . .	\$ 45
12,001 pounds gross weight to 14,000 pounds gross weight. . .	\$ 78
14,001 pounds gross weight to 16,000 pounds gross weight. . .	\$102
16,001 pounds gross weight to 18,000 pounds gross weight. . .	\$127
18,001 pounds gross weight to 20,000 pounds gross weight. . .	\$158
20,001 pounds gross weight to 23,000 pounds gross weight. . .	\$185
23,001 pounds gross weight to 26,000 pounds gross weight. . .	\$217
26,001 pounds gross weight to 28,000 pounds gross weight. . .	\$262
28,001 pounds gross weight to 32,000 pounds gross weight. . .	\$303
32,001 pounds gross weight to 34,000 pounds gross weight. . .	\$337
34,001 pounds gross weight to 38,000 pounds gross weight. . .	\$374
38,001 pounds gross weight to 40,000 pounds gross weight. . .	\$398
40,001 pounds gross weight to 42,000 pounds gross weight. . .	\$421
42,001 pounds gross weight to 45,000 pounds gross weight. . .	\$445
45,001 pounds gross weight to 48,000 pounds gross weight. . .	\$492
48,001 pounds gross weight to 51,000 pounds gross weight. . .	\$528
51,001 pounds gross weight to 54,000 pounds gross weight. . .	\$563
54,001 pounds gross weight to 55,000 pounds gross weight. . .	\$575
55,001 pounds gross weight to 60,000 pounds gross weight. . .	\$635
60,001 pounds gross weight to 65,000 pounds gross weight. . .	\$694
65,001 pounds gross weight to 69,000 pounds gross weight. . .	\$757
69,001 pounds gross weight to 72,000 pounds gross weight. . .	\$792
72,001 pounds gross weight to 75,000 pounds gross weight. . .	\$816
75,001 pounds gross weight to 78,000 pounds gross weight. . .	\$852
78,001 pounds gross weight to 80,000 pounds gross weight. . .	\$872
80,001 pounds gross weight to 90,000 pounds gross weight. . .	\$977

The annual fee for registration of farm motor trucks, having 2 or 3 axles, when such trucks are used primarily for transportation of agricultural commodities, supplies or equipment to be used in connection with the operation of a farm or farms owned, operated or occupied by the registrant, shall be as follows:

0 pounds gross weight to 6,000 pounds gross weight. . .	\$ 18
6,001 pounds gross weight to 9,000 pounds gross weight. . .	\$ 21
9,001 pounds gross weight to 11,000 pounds gross weight. . .	\$ 24
11,001 pounds gross weight to 14,000 pounds gross weight. . .	\$ 36
14,001 pounds gross weight to 16,000 pounds gross weight. . .	\$ 47
16,001 pounds gross weight to 18,000 pounds gross weight. . .	\$ 69
18,001 pounds gross weight to 20,000 pounds gross weight. . .	\$ 81
20,001 pounds gross weight to 23,000 pounds gross weight. . .	\$ 98
23,001 pounds gross weight to 26,000 pounds gross weight. . .	\$116
26,001 pounds gross weight to 29,000 pounds gross weight. . .	\$141
29,001 pounds gross weight to 32,000 pounds gross weight. . .	\$161
32,001 pounds gross weight to 35,000 pounds gross weight. . .	\$237
35,001 pounds gross weight to 38,000 pounds gross weight. . .	\$260
38,001 pounds gross weight to 42,000 pounds gross weight. . .	\$283
42,001 pounds gross weight to 46,000 pounds gross weight. . .	\$306
46,001 pounds gross weight to 50,000 pounds gross weight. . .	\$329
50,001 pounds gross weight to 54,000 pounds gross weight. . .	\$352

(Truck and Class A Special Mobile Equipment Fees con't.)

The Secretary of State shall issue registration plates so designed that a farm motor truck registered under this chapter may be distinguished from commercial vehicles otherwise registered under this chapter. Farm motor trucks may be driven with that registration only if the vehicle is used primarily for the transportation of agricultural products produced on and meant to be used in connection with the operating of a farm or farms owned, operated or occupied by the registrant and may not be used for the transportation of firewood, unless that transportation is incidental to other farm operations. Trucks used for the retail delivery of milk or used on a substantially daily delivery schedule on established routes are not included as "farm trucks". Any person fraudulently obtaining a farm truck license or using a truck with a license plate marked for any purposes other than those authorized by this section shall be fined not less than \$100 nor more than \$500.

When a truck is already registered, the owner, by paying an additional fee, may receive a short-term permit allowing him to haul loads of larger tonnage for a limited period of 8 months or less. No such permit may be issued for less than one month and no permit may extend beyond the expiration of the regular license. The fee is a percentage of the difference between the owner's present annual registration fee and the annual fee for the desired tonnage and must be computed according to the following table:

1-month permit. . . 20%	5-month permit. . . 60%
2-month permit. . . 30%	6-month permit. . . 70%
3-month permit. . . 40%	7-month permit. . . 75%
4-month permit. . . 50%	8-month permit. . . 80%

The fee to register special mobile equipment, Class A, is the same as that listed for farm truck rates up to 54,000 pounds. For any such equipment, the gross weight of which is in excess of 54,000 pounds, the fee must be in accordance with the following schedule:

54,001 pounds gross weight to 60,000 pounds gross weight . .	\$382
60,001 pounds gross weight to 65,000 pounds gross weight . .	\$412
65,001 pounds gross weight to 70,000 pounds gross weight . .	\$442
70,001 pounds gross weight to 75,000 pounds gross weight . .	\$472
75,001 pounds gross weight to 80,000 pounds gross weight . .	\$502

GASOLINE TAX (Adopted 1923) 36 M.R.S.A., c.451

An excise tax is imposed at the rate of 19 cents per gallon upon internal combustion engine fuel sold or used within this state. Refund of the fuel tax paid less 1¢ per gallon and with imposition of the 6% use tax is provided for 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. Full refund is provided for certain common carrier passenger service vehicles.

Imposed effective July 6, 1923 at 1 cent per gallon. Amended July 10, 1925 increasing to 3 cents and providing refund less 1 cent per gallon to user for certain non-highway use. Increased July 15, 1927 to 4 cents. Increased June 1, 1947 to 6 cents. Increased in 1955 to 7 cents. Increased in 1969 to 8 cents. Increased in 1971 to 9 cents. Increased in 1983 to 14 cents. Increased May 1, 1988 to 16 cents. Increased April 1, 1989 to 17 cents. Increased to 19 cents effective July 8, 9 and 10, 1991 and July 17, 1991 through June 30, 1993. Reverts to 17 cents effective July 1, 1993.

Amended in 1965 to provide full refund to certain common passenger carriers and to provide 1/2 of 1% shrinkage allowance for retail gasoline dealers.

Added in 1963 refund provision for gasoline used in pleasure boats. In 1965 eliminated refunds for pleasure boat use and set aside 1.25% of gasoline tax revenue from which is deducted refunds to commercial motor boat users; 80% of balance credited to Boating Facilities Fund and 20% of balance to Department of Marine Resources; set-aside increased effective May 1, 1988, to 2.00% up to \$2 million.

Amended in 1973 to also set aside .5% of gasoline tax revenue, 90% to Snowmobile Trail Fund and 10% to Department of Inland Fisheries & Wildlife.

SPECIAL FUEL TAX (Adopted 1983) - 36 M.R.S.A. c.459)

An excise tax is imposed at 20 cents per gallon on distillates (diesel fuel) and at 18 cents per gallon on low energy fuel (such as propane, methane and butane) 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 of this state. The tax is normally paid by the supplier and is refundable to the user, less one cent per gallon and with imposition of the 6% use tax, when special fuel is purchased for off-highway use. Full refund is provided for certain common carrier passenger service vehicles.

Enacted effective October 1, 1983 at the rate of 14 cents per gallon on distillates and 13 cents per gallon on low energy fuels. Increased on July 1, 1988 to 19 cents per gallon on distillates and 15 cents per gallon on low energy fuels. Increased on April 1, 1989 to 20 cents per gallon on distillates and 16 cents per gallon on low energy fuels. The special fuel tax replaces the 'Use Fuel Tax' that was adopted in 1941. The tax on low-energy fuel increased from 16 cents to 18 cents per gallon effective July 8, 9 and 10, 1991 and from July 17, 1991 through June 30, 1993. Reverts to 16 cents per gallon effective July 1, 1993.

ROAD USE TAXES

Motor carriers using special fuel in interstate or intrastate commerce within Maine are liable for a road tax equivalent to the Maine tax on motor fuels. Credit is allowed for Maine fuel tax paid, and for fuel tax paid in another jurisdiction up to the amount of the Maine tax. The states of Maine, New Hampshire and Vermont have entered into a Regional Fuel Tax Agreement whereby users report liability in any of the member jurisdictions to the jurisdiction where the user is based.

Road use taxes provided with enactment of motor fuel tax laws. Road tax for gasoline-powered vehicles removed effective January 1, 1988.

AERONAUTICAL GASOLINE TAX (Adopted 1931-1939) - 36 M.R.S.A. §§2903, 2910

Aeronautical gasoline sold for use in propelling piston engine aircraft is subject to the gasoline tax and is taxed at the same rate as other gasoline. The tax is refundable to the user, less four cents per gallon and with imposition of the 6% use tax.

AERONAUTICAL JET FUEL TAX (Adopted 1988) - 36 M.R.S.A. §2903

Fuel used for propelling jet or turbojet engine aircraft in domestic flights is subject to an excise tax of 3.4 cents per gallon and is exempt from sales and use tax. Jet fuel used in international flights is exempt from both the jet fuel tax and the sales and use tax.

INLAND FISHERIES & WILDLIFE LICENSES (Adopted 1917-1920) M.R.S.A.
Title 12 (NOTE: The license fee schedule listed below is effective
January 1, 1991)

Hunting

Resident Hunting	\$ 15.00
Non-resident Big Game	77.00
Resident Small Game	8.00
Non-resident Small Game	47.00
Alien Big Game	117.00
Alien Small Game	62.00
Resident Junior Hunting	3.00
Non-resident Junior Small Game	23.00
Resident Muzzle-Loading Hunting	7.00
Non-resident Muzzle-Loading Hunting	25.00
Alien Muzzle-Loading Hunting	50.00
Resident Archery	15.00
Non-resident Archery	47.00
Alien Archery	62.00
Resident Bear Transportation Tag, Out-of-State	55.00
Resident Bear Transportation Tag, In-State	5.00
Resident Deer Transportation Tag, Out-of-State	55.00
Resident Deer Transportation Tag, In-State	5.00
License to Hunt Commercial Shooting Area	15.00
Coyote Hunting Permit (Valid Hunting License Required)	2.00
Pheasant Stamp	5.25
Migratory Waterfowl Stamp	2.50

Combination

Resident Combination	28.00
Resident Supersport Combination License	38.00
Resident Serviceman's Combination	15.00
Resident Combination Archery-Hunting & Fishing	28.00
Non-resident Combination Hunting & Fishing	107.00

Trapping

Resident Trapping	29.00
Non-resident Trapping	304.00
Resident Junior Trapping	5.00

Fishing

Resident Fishing	15.00
Non-resident Season Fishing	42.00
Alien Fishing	62.00
Resident/Non-resident 3-Day Fishing	17.00
Non-resident 7-Day Fishing	26.00
Non-resident 15-Day Fishing	30.00
Non-resident Exchange Fishing	12.00
Non-resident Junior Fishing	5.00
Eel, Alewife, Cusk, Hornpout, Sucker, and Yellow Perch Permit	38.00
Resident Salmon License Season	10.00
Non-resident Salmon License Season	30.00
Non-resident Salmon 3-day (16 years and older)	15.00
Non-resident Salmon Junior (under 16 years)	5.00
Resident/Non-resident One Day Fishing License	5.00
Fishing Derby Permit	10.00

(Inland Fisheries & Wildlife Licenses con't)

Miscellaneous

Wildlife Exhibit Permit	\$ 69.00
Breeders License for Wild Animals	19.00
Falconry	19.00
Resident Hide Dealer	54.00
Non-resident Hide Dealer	104.00
Resident Taxidermist	13.00
Commercial Shooting Area	329.00/129.00
Dog Training Area	21.00
Duplicate License Fees	1.00
Guide (3 years)	75.00
Whitewater Guide	25.00
Commercial Whitewater Outfitters	250.00
Field Trails Sporting Retrieve Dogs	21.00
Fur Seals	.25
Camp Trip Leader	14.00/9.00
License to Cultivate or Harvest Fish	21.00
License to Sell Inland Fish (Commercially grown or imported)	21.00
Live Bait Retailer	10.00
Baitfish Wholesaler	20.00
Smelt Wholesaler	65.00
Boy and Girl Camp Fishing	44.00/69.00/100.00
One Day Bass Tournament	35.00
All-Terrain Vehicle Registration	12.00
All-Terrain Vehicle Dealer's Fee	15.00
	(\$5/dealer's plate; \$5/replacement plate)
Snowmobile License (resident & non-resident)	16.00
Snowmobile Dealers Fee	15.00
	(\$5/additional plate; \$5/replacement plate)
Watercraft Registration	4.00
Watercraft Registration-Dealer	15.00

First record indicates 1899 - special license permitting second deer in September, \$4.00. Non-resident fishing license adopted in 1917, \$2.00. First resident hunting and fishing license adopted in 1919, 25 cents lifetime license. Non-resident hunting license adopted in 1920, \$15.00. Since then, laws have been revised to present status as shown by above schedule.

(Inland Fisheries & Wildlife Licenses con't)

Snowmobile Registration. Of the resident snowmobile license fee, \$4.75 of each fee is credited to the General Fund as undedicated revenue; \$5.25 of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Recreation; \$6.00 of each fee is annually distributed to the municipality of the owner's residence as shown on the owner's registration certificate, except that in an unorganized territory, \$6.00 of each fee is annually distributed to the county of the owner's residence as shown on the owner's registration certificate and credited to the unorganized territory fund of that county.

Of the non-resident snowmobile license fee, \$10.75 of each fee is credited to the General Fund as undedicated revenue, and \$5.25 of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Recreation. (Sec. D-9, 12 M.R.S.A. §7824, sub-§3)

Watercraft Registration and Safety. All revenues collected under this subchapter, including fines, fees and other available moneys, must be distributed as undedicated revenue to the General Fund and the Department of Marine Resources, according to an allocation rate that directly relates to the administrative costs of the Division of Licensing and Registration and the historical revenue distribution pattern, including any necessary year-end reconciliation and accounting distribution. The allocation rate must be jointly agreed to by the Department and the Department of Marine Resources, and approved by the Department of Finance, Bureau of the Budget. (Sec. D-8, 12 M.R.S.A. §7800, sub-§3)

All-Terrain Vehicle Registration. Revenues received are credited as undedicated revenue to the General Fund, except that at least \$3.85 of each annual registration fee is credited to the ATV Recreational Management Fund administered by the Department of Conservation. (Sec. D-11, 12 M.R.S.A. §7854 sub-§4)

SPRUCE BUDWORM MANAGEMENT TAX (Adopted 1976 - 12 M.R.S.A. §8427

There is established a Spruce Fir Protection District consisting of land which has been accepted for silvicultural treatment designation under 12 M.R.S.A. §8424. Lands submitted remain under the jurisdiction of the Act for five years. Persons owning parcels of forest land within the Spruce Fir Forest Protection District are subject to pre-project and post-project excise taxes for the privilege of owning and operating such forest land.

(Spruce Budworm Management Tax (con't))

The pre-project excise tax is computed by multiplying the ratio of the planned spray acres for each landowner to the total planned spray acres for all landowners controlling 1% or more of the spray acres in the project by the total project cost.

The post-project excise tax is designed to raise 90% of the state cost of each year's program from the owners of forest land actually sprayed, and 10% from all taxable acres in the Spruce Fir Forest Protection District. The amount of the post-project excise tax payable by each landowner is reduced by the amount of the pre-project excise taxes payable for that calendar year.

The 50,000 acres presently enrolled in the District represent only 3% of the acreage enrolled in the mid-1980's, and were released from the District at the end of 1989. Although the current low levels of spruce budworm lessen the immediate need for this mechanism, the Act remains extant.

SARDINE TAX (Adopted 1951) - 36 M.R.S.A. c.713

An excise tax at the rate of 35 cents per case is imposed upon the privilege of packing sardines and an excise tax of 15 cents per case is imposed on kippers and steaks. The purpose of this tax is 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. Amended in 1981 to increase tax from 25 cents to 30 cents. Amended effective July 1, 1991 increasing tax to 35 cents and imposing tax of 15 cents per case on kippers and steaks not previously subject to tax.

BLUEBERRY TAX (Adopted 1945) - 36 M.R.S.A. c.701

A tax is imposed at the rate of 1 cent per pound of fresh fruit on all blueberries grown, purchased, sold or processed in this state. The purpose of this tax is to promote the prosperity and welfare of the state and the blueberry industry.

Imposed July 21, 1945 at 1 1/4 mills per pound. Increased September 23, 1971 to 2 1/4 mills per pound. Increased October 24, 1977 to 3 mills per pound. Increased June 8, 1979 to 5 mills per pound. Increased July 25, 1984 to 10 mills per pound.

MAHOGANY QUAHOG TAX (Adopted 1986) - 36 M.R.S.A. c.714

A tax is imposed at the rate of \$1.20 per bushel on all mahogany quahogs purchased from a harvester in Maine for distribution in wholesale channels of trade.

*Imposed July 16, 1986 at the rate of 8% of the landed value of mahogany quahogs.
Repealed and replaced June 29, 1987 changing rate to \$1.20 per bushel.*

POTATO TAX (Adopted 1937) - 36 M.R.S.A c.710

A tax is levied and imposed at the rate of \$.05 per hundredweight on all potatoes raised in this state except those retained by the grower for seed or consumption and those certified by a federal-state inspector as unmerchantable. The purpose of this tax is to conserve and promote the prosperity and welfare of the state and the potato industry.

Amended 1955 increasing tax from 1 cent to 2 cents per barrel. Amended 1972 to \$.012 per hundredweight. Amended to \$.025 per hundredweight, effective October 1, 1975. Amended to \$.05 per hundredweight, Effective July 25, 1984. Unmerchantable potatoes are exempted, effective August 1, 1986.

MAINE DAIRY FARM STABILIZATION TAX (Adopted 1991) - 36 M.R.S.A. c. 708-A

A tax is imposed on the handling of packaged milk for retail sale in Maine. It must be paid by the wholesale handler or, if there is none, the retail handler. The rate of tax is established monthly in relation to the price of milk. The tax varies from \$0.00 per quart when the price of the milk is at least \$16.00 per hundredweight to \$0.05 per quart when the price of milk is below \$14.00 per hundredweight. Funds received are dedicated to assisting in the stabilization of the Maine dairy industry.

MAINE MILK POOL (Adopted 1984) - 7 M.R.S.A. §3153

A fee determined by the Department of Agriculture, Food and Rural Resources is imposed on all Maine milk dealers and credited to the Maine Milk Pool for redistribution to Maine and eligible Boston market producers to equalize price differentials in the dual market system. A promotion fee of \$0.10 per hundredweight is applied to all milk produced by each producer-dealer and credited to the Maine Dairy Promotion Board, except that \$0.02 per hundredweight is paid by the Board to the Maine Dairy and Nutrition Council. The promotion fee is also paid to the Maine Milk Pool by Maine market dealers on all milk imported for sale within the State.

FERTILIZER TAX (Adopted 1949) - 36 M.R.S.A. c.705

A tax is imposed at a rate of 12 cents per ton of 2,000 pounds on any manufacturer or distributor of mixed fertilizer in this state. The purpose of this tax is to finance the cost of sampling, inspecting and analyzing commercial fertilizer.

Amended 1959 increasing tax from 1 to 4 cents per ton.

Amended 1971 increasing tax from 4 to 10 cents per ton.

Amended 1979 increasing tax from 10 to 12 cents per ton.

COMMERCIAL FORESTRY EXCISE TAX (Adopted in 1985) - 36 M.R.S.A. c.367

This tax was enacted by P.L. 1985, c.514, to replace the "Forest Fire Suppression Tax" (which, in turn, replaced the Forest District Tax formerly imposed in the Unorganized Territory and selected adjoining towns). The General Fund bears approximately 1/2 the total costs of forest fire control and the commercial forestry excise tax provides the remaining 1/2 of the total costs. This tax is assessed against owners of more than 500 acres of forested land in the state.

MINING EXCISE TAX (Adopted 1981) - 36 M.R.S.A. c. 371

An excise tax is imposed on each mining company for the privilege of conducting mining within the state. It is imposed in lieu of all property taxes on or with respect to mining property except for the real property tax on buildings and land, excluding the value of minerals and rights.

The annual excise tax on each mine site is the greater of:

- 1) The value of facilities and equipment multiplied by 0.005; or
- 2) A tax on gross proceeds computed by a formula.

The statutes specify the percentage of tax revenues which are to be distributed to the General Fund, Mining Impact Assistance Fund, and the Mining Excise Tax Trust Fund.

UNORGANIZED TERRITORY EDUCATIONAL AND SERVICES TAX (Adopted 1977)
36 M.R.S.A. c.115

The Unorganized Territory Educational and Services Tax is levied upon non-exempt real and personal property located in the Unorganized Territory Tax District as of 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 Unorganized Territory Tax District includes all of the unorganized territory of the State of Maine.

(Unorganized Territory con't)

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

The municipal cost component is comprised of the following categories of services provided for the Unorganized Territory: Public Safety; Land Use Regulation Commission; Secretary of State; property tax assessment; county reimbursement for services; education and human services; and general assistance. The Legislature determines the municipal cost component for the current fiscal year and so advises the State Tax Assessor for computation of the mill rates for the Unorganized Territory Educational and Services Tax.

Revenue from this tax is credited to the Unorganized Territory Educational and Services Fund which is used to reimburse State and County Governments for the cost of providing municipal services in the Unorganized Territory.

RECYCLING ASSISTANCE FEE (Adopted 1989) 36 M.R.S.A. c.719

A recycling assistance fee is imposed on the retail sale of new tires and new lead-acid batteries at the rate of \$1.00 each and on new major appliances, new major furniture, new mattresses and new bathtubs at the rate of \$5.00 each. The fee is applied in the same manner as sales and use tax. Any exclusion, exemption or credit provided in the sales and use tax law also applies to the recycling assistance fee. Retailers responsible for collecting and remitting sales and use tax are also responsible for collecting and remitting the recycling assistance fee. New tires, new lead-acid batteries, new major appliances, new major furniture, new bathtubs and new mattresses purchased out of state for use within the state are also subject to the recycling assistance fee. All revenues are dedicated to the Maine Solid Waste Management Fund which is used to fund the activities of the Maine Waste Management Agency.

SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1991.

This schedule covers the fiscal years of 1967 through June 30, 1991. 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 by Unissued Bonds as of June 30, 1991.

In addition to the amounts listed in this schedule, the state's credit is pledged to guarantee certain loans. As of June 30, 1991 these pledges amounted to the following:

<u>PURPOSE OF GUARANTEE</u>	<u>CONSTITUTIONAL OR STATUTORY LIMITS</u>	<u>BONDS AUTHORIZED NOT ISSUED -CONTINGENT</u>
Finance Authority of Maine	\$ 87,500,000	\$ 87,294,293
Business Loans to Veterans	4,000,000	4,000,000
Student Loans	4,000,000	3,200,000
School Buildings	4,800,000	3,765,000
Indian Housing	<u>1,000,000</u>	<u>1,000,000</u>
	\$101,300,000	\$ 98,259,293

SUMMARY OF BONDED DEBT

YEAR	GENERAL FUND	HIGHWAY FUND	UNIVERSITY OF MAINE & ETV	PUBLIC SERVICE ENTERPRISES	TEACHERS COLLEGES	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	TOTAL BONDED DEBT JUNE 30
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
1980	169,370,000	59,145,000	12,835,000	460,000	13,025,000	12,462,444	23,115,000	15,900,000	254,835,000
1981	172,834,000	62,105,000	12,450,000	550,000	12,450,000	13,469,520	23,993,000	29,547,000	260,389,000
1982	161,217,000	67,745,000	12,060,000	630,000	11,865,000	14,702,062	26,252,000	19,380,000	253,517,000
1983	185,097,000	90,260,000	11,655,000	2,200,000	11,240,000	18,525,756	27,410,000	74,345,000	300,452,000
1984	175,899,000	94,830,000	11,245,000	2,000,000	10,610,000	19,806,338	32,423,000	26,555,000	294,584,000
1985	170,084,000	93,185,000	10,805,000	1,890,000	9,970,000	20,023,385	32,695,000	24,045,000	285,934,000
1986	177,110,000	91,240,000	10,360,000	1,800,000	9,320,000	20,383,504	35,839,000	39,735,000	289,830,000
1987	183,990,000	92,365,000	9,895,000	1,710,000	8,615,000	21,478,787	36,245,000	42,990,000	296,575,000
1988	201,160,000	88,170,000	9,420,000	1,620,000	7,905,000	21,719,356	38,570,000	50,270,000	308,275,000
1989	221,645,000	98,850,000	8,930,000	1,530,000	7,145,000	22,775,476	41,955,000	71,780,000	338,100,000
1990	202,405,000	87,610,000	8,435,000	1,440,000	6,385,000	23,030,150	49,325,000	17,500,000	306,275,000
1991	277,710,000	102,870,000	7,910,000	1,350,000	5,580,000	20,012,627	46,980,000	136,125,000	395,420,000

Authorized Bonds - Unissued

General Improvement Loan
Highway Fund

\$104,205,600
\$4,000,000
\$108,205,600

TOTAL STATE BONDED DEBT June 30, 1991

TOTAL UNISSUED AUTHORIZED BONDS June 30, 1991

TOTAL AUTHORIZED BONDED DEBT June 30, 1991

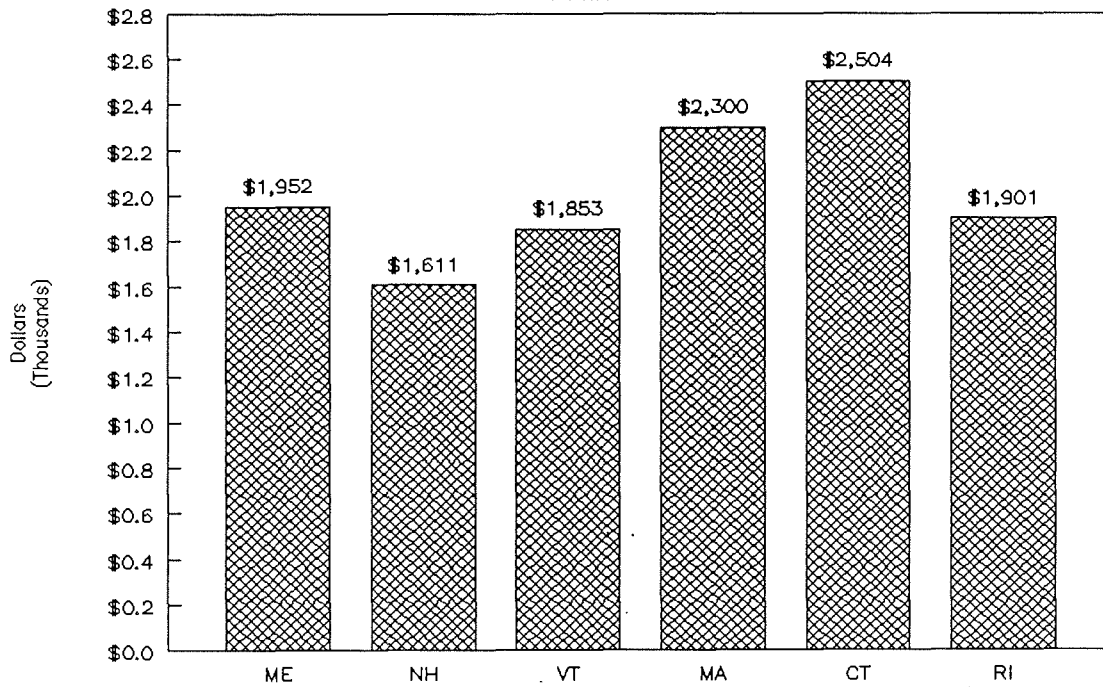
\$395,420,000

\$108,205,600

\$503,625,600

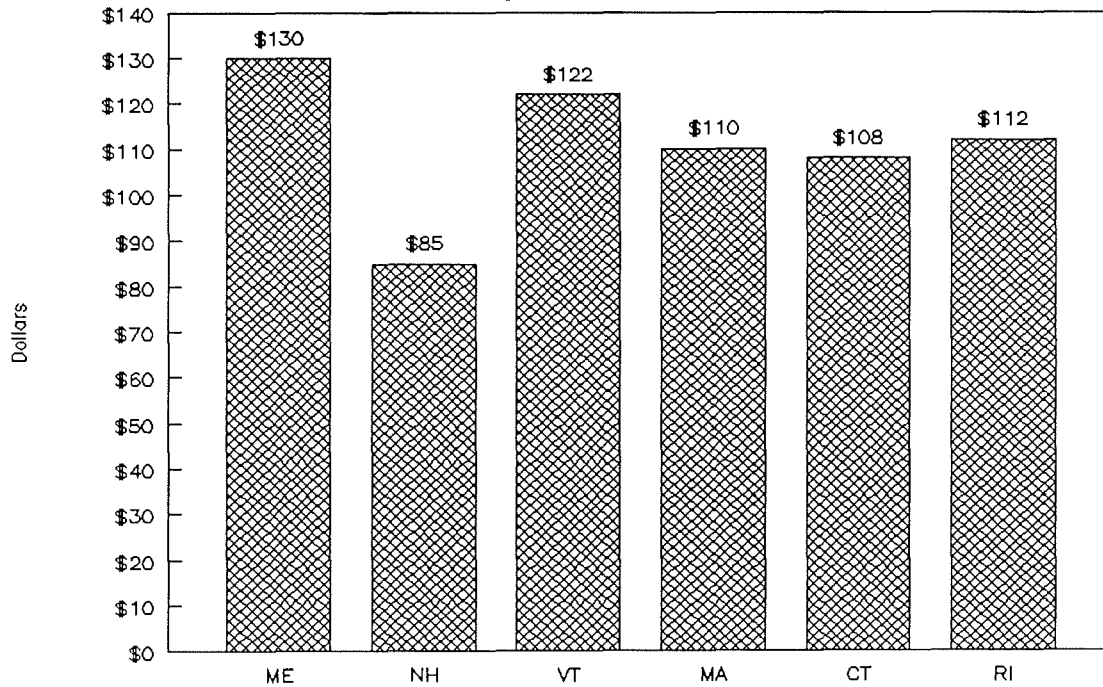
STATE & LOCAL TAX REVENUE

PER CAPITA - 1989



STATE & LOCAL TAX REVENUE

PER \$1000 INCOME - 1989

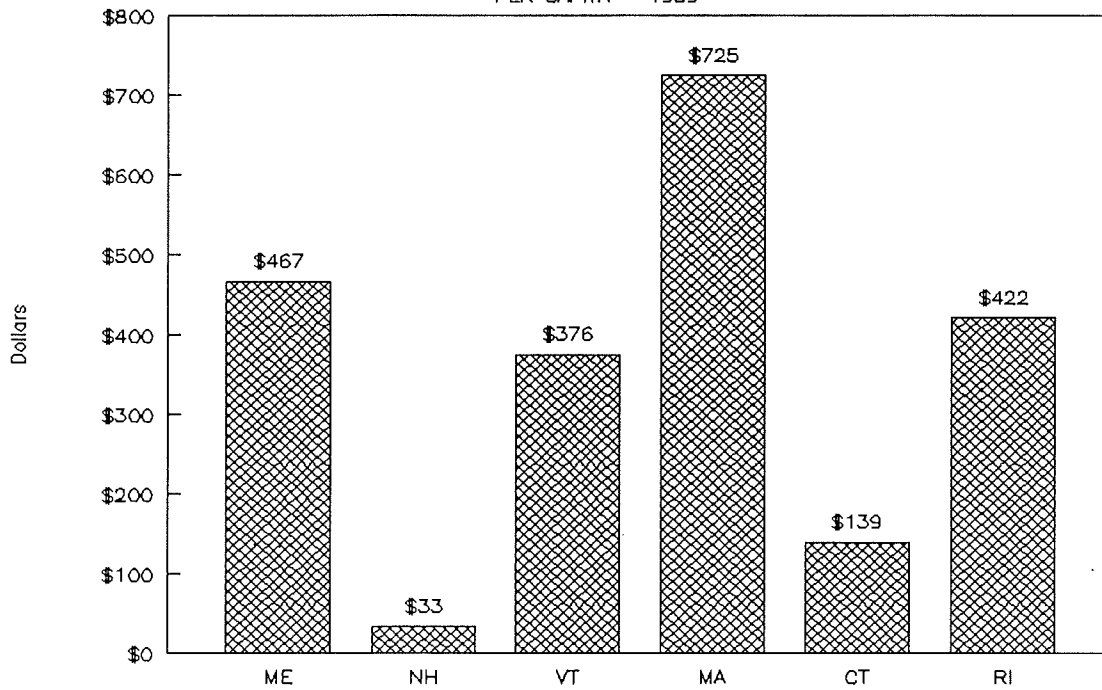


Source:

Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal Federalism" 1991, Volume II, Tables R2 & R3.

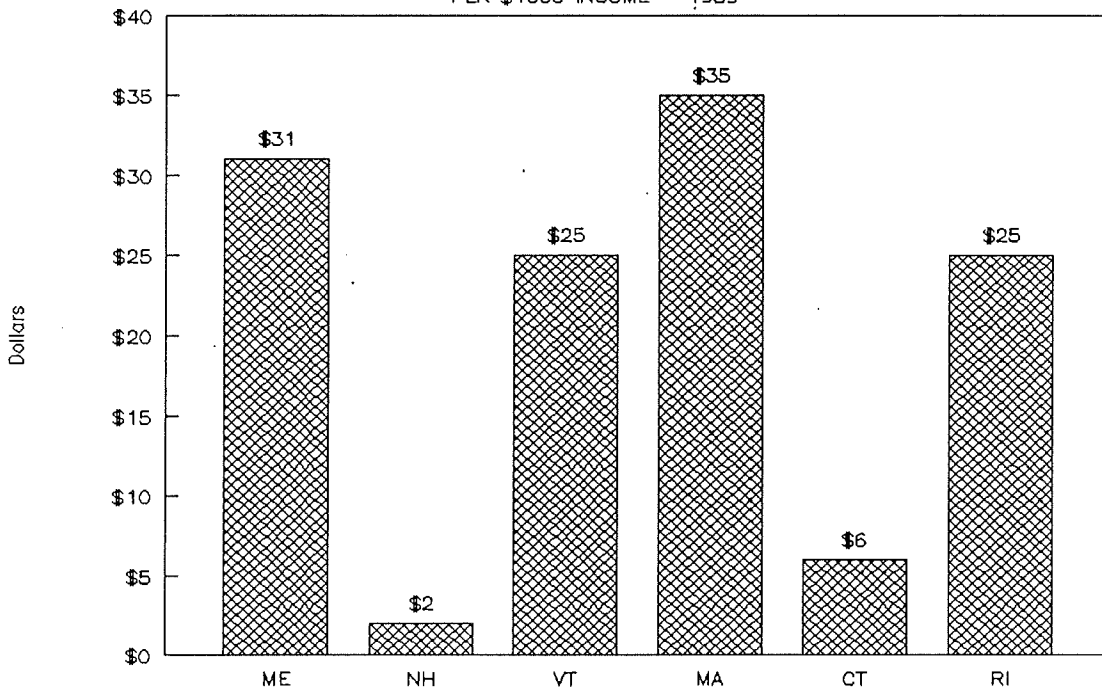
PERSONAL INCOME TAX

PER CAPITA — 1989



PERSONAL INCOME TAX

PER \$1000 INCOME — 1989

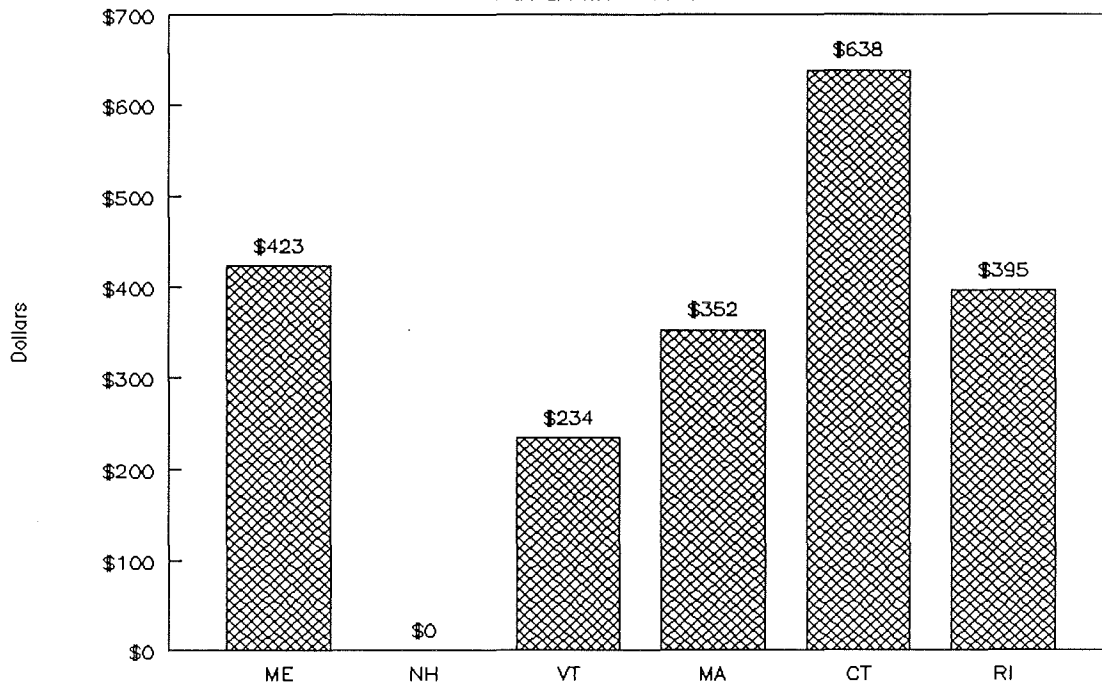


Source:

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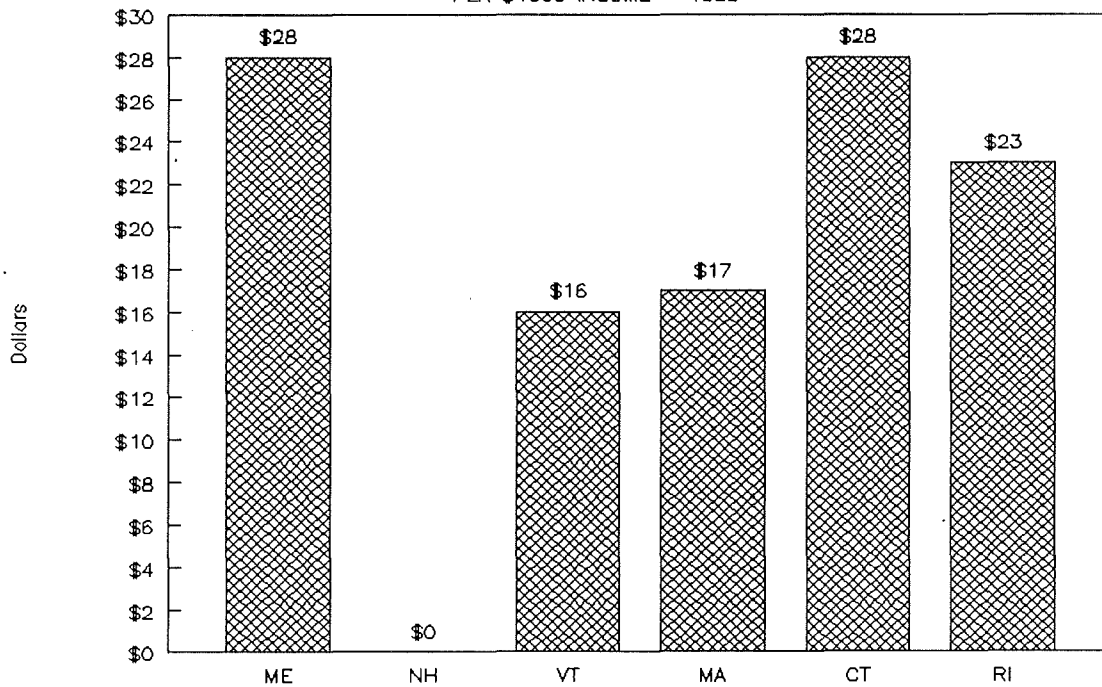
SALES TAX

PER CAPITA - 1989



SALES TAX

PER \$1000 INCOME - 1989

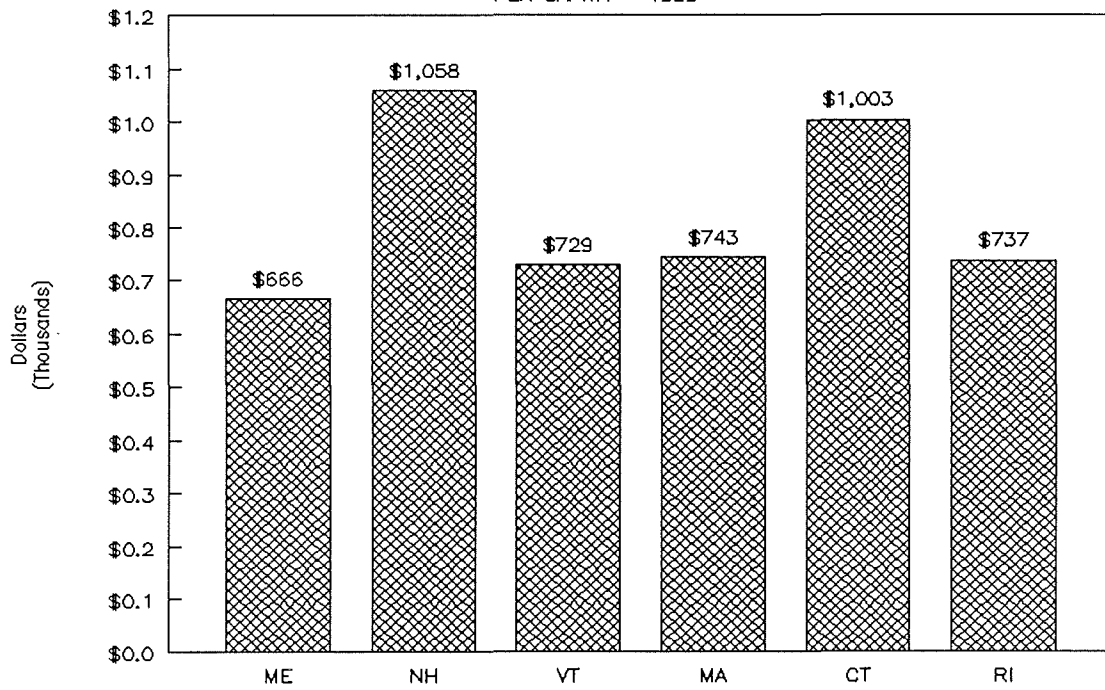


Source:

Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal Federalism" 1991, Volume II, Tables R2 & R3.

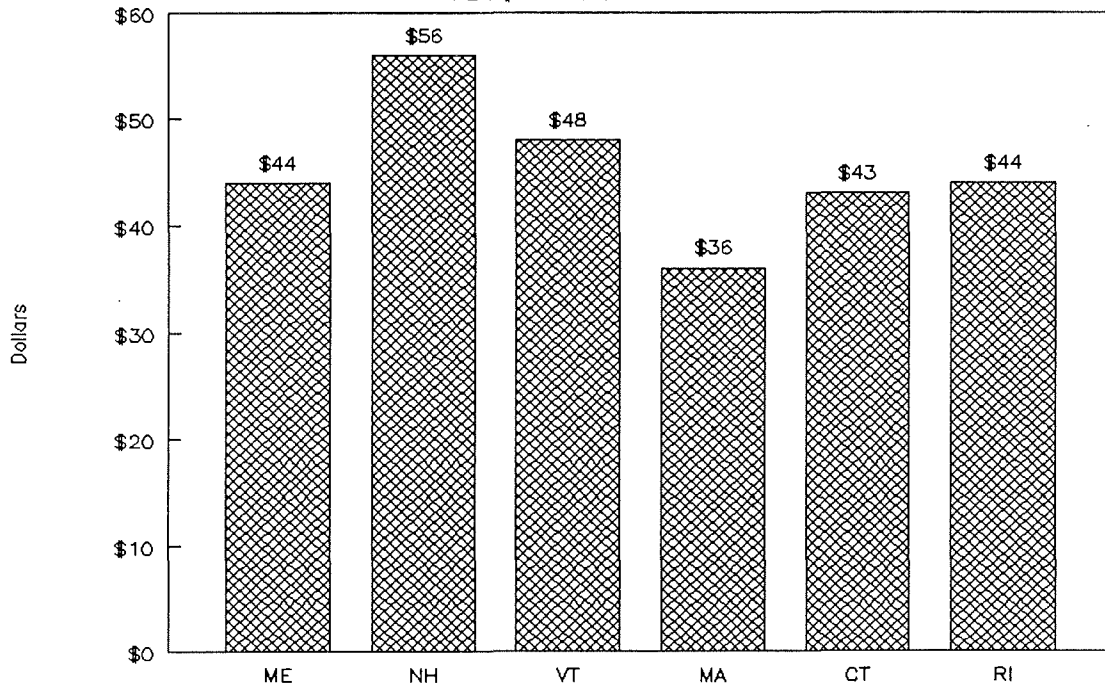
PROPERTY TAX

PER CAPITA — 1989



PROPERTY TAX

PER \$1000 INCOME — 1989



Source:

Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal Federalism" 1991, Volume II, Tables R2 & R3.