

# MAINE STATE LEGISLATURE

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**M E M O R A N D U M**

**TO:** Governor Paul R. LePage  
Members, Legislative Council  
Members, Joint Standing Committee on Appropriations and Financial Affairs  
Members, Joint Standing Committee on Taxation

**FROM:** H. Sawin Millett Jr., Commissioner  
Department of Administrative & Financial Services

**DATE:** January 15, 2013

**SUBJ:** Revenues - December

\*\*\*\*\*

December General Fund revenues were under budget by \$5.2 million or 2.1%. For the first-half of FY13, General Fund revenues are \$0.6 million over budget (0.0%). Compared to the same six month period last fiscal year, revenues are down 0.6% or \$7.9 million. Please note that the December Controller's report reflects changes made by the Revenue Forecasting Committee at its November 28<sup>th</sup> meeting.

Sales & use tax receipts were under budget for the month of December (November sales) by \$2.0 million. Consumer sales during the first part of the holiday shopping season were down 0.4% compared to last November. With the exception of restaurants, lodging and auto/transportation sales, which averaged year-over-year growth of approximately 5%, all the other business sectors reported flat or declining sales.

Individual income tax receipts were over budget in December by \$6.6 million. Most of the monthly variance (\$5.2 million) was from withholding; a positive variance of 5.1%. It's possible that the overage on withholding is the result of high-income taxpayers shifting bonus and other non-traditional wage income into 2012 in anticipation of higher federal income tax rates as a result of the expiration of the 2001-03 tax cuts.

### Sales & Use Taxes

Revenue was \$2 million under budget for the month and \$2 million (-0.5%) under budget fiscal year-to-date. Fiscal year-to-date revenue was \$880,472 (+0.2%) over fiscal year 2012.

### Taxable Sales

Total taxable sales for the month of November (December revenue) were up 0.1% from November 2011. The annual rate of change was 3.8%. Building supply sales were down 14.1% for the month and up 1.9% for the year ending in November. Sales of taxable items in food stores were up 0.2% for the month and 3.1% for the year. General merchandise sales (primarily sales of goods sold in large department and discount stores) were up 1.5% for the month and 2.4% for the year. Sales in other retail stores such as jewelry, drug, sporting goods, book, antique, pet, photo, toy, and craft stores were down 1.6% for the month and up 1.8% for the year. Auto/transportation sector sales were up 5.4% for the month and 6.0% for the year. Sales of meals and other prepared foods were up 4.6% for the month and 5.9% for the year. Lodging sales were up 4.7% for the month and 7.5% for the year. Business operating sales (primarily use tax paid by businesses) were up 4.1% for the month and 3.5% for the year.

### Service Provider Tax

Revenue was \$612,639 under budget for the month and \$583,175 (-2.7%) under budget fiscal year-to-date.

### Individual Income Tax

Revenue was \$6.7 million over budget for the month and \$6.7 million (+1.0%) over budget fiscal year-to-date. Fiscal year-to-date withholding payments were 1.7% over fiscal year 2012. Estimated payments were up 3.0% and final payments were down 3.9% fiscal year-to-date. Fiscal year-to-date revenue was \$2.3 million (+0.3%) over fiscal year 2012.

### Corporate Income Tax

Revenue was \$4 million under budget for the month and \$4 million (5.3%) under budget fiscal year-to-date. Estimated payments were down 15.5% and final payments were down 32.1% fiscal year-to-date. Fiscal year-to-date revenue was \$38.6 million (35.3%) under fiscal year 2012.

### Cigarette & Tobacco Taxes

Cigarette and tobacco products tax revenue was \$1.1 million under budget for the month and \$1.1 million (-1.6%) under budget fiscal year-to-date.

### Insurance Companies Taxes

The Insurance Companies Taxes were \$17,707 under budget for the month and \$154,711 over budget fiscal year-to-date.

### Estate Tax

The estate tax was \$2 million under budget for the month and \$2 million under budget fiscal year-to-date.

### Transfers for Tax Relief Programs

Refunds for the tax & rent, Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE) were over budget in November by \$4.3 million, and are now \$4.4 million over budget for the fiscal year.

### Municipal Revenue Sharing

Revenue sharing was under budget for the month by \$1.3 million. Year-to-date revenue sharing is over budget by approximately \$0.5 million.

### Lottery

Lottery Revenues were over budget for the month by \$0.7 million or 12.9%. For the first six months of the fiscal year lottery receipts are \$457,537 over budget.

### Other Revenues

Other Revenues were over budget by \$0.4 million for the month, a variance of 13.5%. For the fiscal year other revenues are \$0.5 million over budget.

### Highway Fund

Motor fuel tax receipts were under budget in December by \$0.4 million. The Highway Fund as a whole was under budget for the month by \$2.3 million. Fiscal year-to-date motor fuel excise taxes are \$0.8 million under budget (-0.9%) and the total Highway Fund is under budget by \$0.9 million (-0.6%).

### National Economy

Congress has passed, and President Obama has signed, the “American Taxpayer Relief (ATR) Act of 2012.” The tax bill addressed the tax portion of “fiscal cliff” crisis, but leaves the debt ceiling and sequester as open issues. For the most part the ATR permanently extends the Bush era tax cuts to most taxpayers, extends for five years tax provisions from the 2009 stimulus package, and temporarily extends other tax provisions. The payroll tax holiday was not extended and expired on December 31<sup>st</sup>. As a result of anticipated tax increases for high-income taxpayers through the ATR and the “Affordable Care Act” many upper-income households accelerated income from 2013, and future tax years, into 2012 to take advantage of the lower tax rates. The US Treasury reported the smallest December deficit since 2007 as withholding receipts increased by 15% compared to last December.

The Census Bureau reported earlier this week that retail sales, excluding gasoline stations and auto dealer, during November and December increased by 4% compared to the same period last

year. While much better than expected, the 4% growth lagged the 5.8% and 4.8% growth rates recorded for 2011 and 2001, respectively.

### Maine Economy

Passage of the individual income tax provisions in the ATR prevented most of the estimated billion dollar federal tax increase for 2013 from being imposed on Maine taxpayers, but didn't stop the estimated \$355 million payroll tax increase from expiring. Maine workers have already started feeling the effects of the payroll tax increase in their first paycheck of 2013. Similar to the federal experience Maine withholding was over budget by \$5.2 million in December and the final estimated payment of the calendar year is currently coming in much stronger than projected. Both withholding and estimated payments being stronger than budgeted implies that upper-income Maine households also accelerated wage and non-wage income into the final months of 2012 to avoid higher future federal tax rates.

While December holiday sales are still being collected, the data for November shows that the holiday shopping season got off to a slow start in Maine. General merchandise sales increased by 1.5% and other retail sales fell by 1.6% compared to last November. The other retail category had increased by 6.8% last November, so that area saw a significant change in activity relative to a year ago. It's possible that Maine shoppers waited until later in the holiday shopping season to make their final purchases.

HSM:mja

### Attachments

cc: John McGough  
Michael Cianchette  
Grant Pennoyer  
Maureen Dawson  
Marc Cyr  
David Boulter  
Amanda Rector  
Jim Breece  
Jerome Gerard  
Shirrin Blaisdell  
Terry Brann

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2012  
 For the Fiscal Year Ending June 30, 2013  
 Comparison to Budget

**EXHIBIT I**

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2013
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b>Sales and Use Tax</b>	74,154,275	76,160,787	(2,006,512)	(2.6%)	436,912,135	438,918,648	(2,006,513)	(0.5%)	1,006,986,404
<b>Service Provider Tax</b>	4,046,339	4,658,978	(612,639)	(13.1%)	20,739,776	21,322,951	(583,175)	(2.7%)	53,586,812
<b>Individual Income Tax</b>	133,562,448	126,898,721	6,663,727	5.3%	684,196,195	677,532,467	6,663,728	1.0%	1,413,890,000
<b>Corporate Income Tax</b>	32,828,494	36,802,526	(3,974,032)	(10.8%)	70,854,358	74,828,388	(3,974,030)	(5.3%)	186,021,732
<b>Cigarette and Tobacco Tax</b>	9,764,868	10,890,058	(1,125,190)	(10.3%)	71,324,804	72,449,994	(1,125,190)	(1.6%)	138,180,000
<b>Insurance Companies Tax</b>	15,931	33,638	(17,707)	(52.6%)	14,329,986	14,175,275	154,711	1.1%	80,715,000
<b>Estate Tax</b>	1,606,758	3,587,800	(1,981,042)	(55.2%)	27,158,391	29,139,433	(1,981,042)	(6.8%)	57,878,175
<b>Fines, Forfeits &amp; Penalties</b>	1,453,756	1,515,257	(61,501)	(4.1%)	11,370,802	11,456,423	(85,621)	(0.7%)	24,452,139
<b>Income from Investments</b>	4,050	709	3,341	471.2%	74,295	49,686	24,609	49.5%	66,082
<b>Transfer from Lottery Commission</b>	5,703,495	5,052,893	650,602	12.9%	26,732,539	26,275,002	457,537	1.7%	52,550,000
<b>Transfers for Tax Relief Programs</b>	(27,333,435)	(23,083,136)	(4,250,299)	(18.4%)	(84,309,413)	(88,734,430)	4,425,017	5.0%	(112,086,562)
<b>Transfer to Municipal Revenue Sharing</b>	(6,386,273)	(7,653,627)	1,267,354	16.6%	(45,419,009)	(44,896,533)	(522,476)	(1.2%)	(93,076,067)
<b>Other Taxes and Fees</b>	7,350,904	7,506,689	(155,785)	(2.1%)	66,858,905	68,200,030	(1,341,125)	(2.0%)	151,399,353
<b>Other Revenues</b>	3,407,212	3,002,061	405,151	13.5%	3,879,430	3,385,650	493,780	14.6%	60,219,187
<b>Total Collected</b>	<u>240,178,822</u>	<u>245,373,354</u>	<u>(5,194,532)</u>	<u>(2.1%)</u>	<u>1,304,703,194</u>	<u>1,304,102,984</u>	<u>600,210</u>	<u>0.0%</u>	<u>3,020,782,255</u>

NOTES: (1) Included in the above is \$6,386,273 for the month and \$45,419,009 year-to-date, that was set aside for Revenue Sharing with cities and towns

(2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in December 2012

(3) This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2012 and 2011  
 For the Fiscal Years Ending June 30, 2013 and 2012  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Sales and Use Tax	74,154,275	72,847,656	1,306,618	1.8%	436,912,135	436,031,663	880,472	0.2%
Service Provider Tax	4,046,339	4,382,858	(336,518)	(7.7%)	20,739,776	20,059,222	680,554	3.4%
Individual Income Tax	133,562,448	131,017,425	2,545,023	1.9%	684,196,195	681,875,161	2,321,034	0.3%
Corporate Income Tax	32,828,494	45,009,365	(12,180,871)	(27.1%)	70,854,358	109,441,574	(38,587,216)	(35.3%)
Cigarette and Tobacco Tax	9,764,868	9,802,431	(37,563)	(0.4%)	71,324,804	72,918,194	(1,593,390)	(2.2%)
Insurance Companies Tax	15,931	9,989	5,942	59.5%	14,329,986	14,479,696	(149,710)	(1.0%)
Estate Tax	1,606,758	2,916,665	(1,309,907)	(44.9%)	27,158,391	12,565,287	14,593,104	116.1%
Fines, Forfeits & Penalties	1,453,756	1,772,880	(319,124)	(18.0%)	11,370,802	11,647,202	(276,401)	(2.4%)
Income from Investments	4,050	38,111	(34,061)	(89.4%)	74,295	184,510	(110,214)	(59.7%)
Transfer from Lottery Commission	5,703,495	5,155,723	547,772	10.6%	26,732,539	26,689,130	43,410	0.2%
Transfers for Tax Relief Programs	(27,333,435)	(23,055,637)	(4,277,798)	(18.6%)	(84,309,413)	(90,580,328)	6,270,915	6.9%
Transfer to Municipal Revenue Sharing	(6,386,273)	(7,336,709)	950,436	13.0%	(45,419,009)	(48,714,252)	3,295,243	6.8%
Other Taxes and Fees	7,350,904	4,546,498	2,804,405	61.7%	66,858,905	55,384,977	11,473,927	20.7%
Other Revenues	3,407,212	3,568,126	(160,914)	(4.5%)	3,879,430	10,663,680	(6,784,249)	(63.6%)
<b>Total Collected</b>	<b>240,178,822</b>	<b>250,675,382</b>	<b>(10,496,559)</b>	<b>(4.2%)</b>	<b>1,304,703,194</b>	<b>1,312,645,714</b>	<b>(7,942,521)</b>	<b>(0.6%)</b>

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2012  
 For the Fiscal Year Ending June 30, 2013  
 Comparison to Budget

**EXHIBIT III**

	<u>Month</u>				<u>Year to Date</u>				<u>Total Budgeted Fiscal Year Ending 6-30-2013</u>
	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	<u>Actual</u>	<u>Budget</u>	<u>Variance Over/(Under)</u>	<u>Percent Over/(Under)</u>	
<u>Detail of Other Taxes &amp; Fees</u>									
0100s All Others	871,228	754,822	116,406	15.4%	14,011,314	16,247,353	(2,236,039)	(13.8%)	26,327,407
0300s Aeronautical Gas Tax	20,421	21,648	(1,227)	(5.7%)	139,320	142,371	(3,051)	(2.1%)	262,265
0400s Alcohol Excise Tax	978,948	1,331,702	(352,754)	(26.5%)	9,266,961	8,978,595	288,366	3.2%	17,638,175
0700s Corporation Taxes	157,394	155,892	1,502	1.0%	1,399,923	1,180,988	218,935	18.5%	7,847,099
0800s Public Utilities	89,636	-	89,636	-	(403,834)	-	(403,834)	-	11,000,000
1000s Banking Taxes	2,164,400	1,901,009	263,391	13.9%	11,987,000	11,416,304	570,696	5.0%	23,351,990
1100s Alcoholic Beverages	484,922	374,679	110,243	29.4%	2,465,229	2,248,074	217,155	9.7%	4,496,138
1200s Amusements Tax	-	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	1,158,495	833,221	325,274	39.0%	7,190,689	7,216,350	(25,661)	(0.4%)	14,671,317
1400s Business Taxes	491,557	599,233	(107,676)	(18.0%)	4,286,944	3,962,841	324,103	8.2%	10,529,951
1500s Motor Vehicle Licenses	269,472	301,566	(32,094)	(10.6%)	1,968,377	2,036,254	(67,877)	(3.3%)	4,469,015
1700s Inland Fisheries & Wildlife	627,304	1,201,991	(574,687)	(47.8%)	7,313,680	7,513,942	(200,262)	(2.7%)	16,214,189
1900s Other Licenses	37,128	30,926	6,202	20.1%	7,233,303	7,256,958	(23,655)	(0.3%)	14,591,807
<b>Total Other Taxes &amp; Fees</b>	<b>7,350,904</b>	<b>7,506,689</b>	<b>(155,785)</b>	<b>(2.1%)</b>	<b>66,858,905</b>	<b>68,200,030</b>	<b>(1,341,125)</b>	<b>(2.0%)</b>	<b>151,399,353</b>
<u>Detail of Other Revenues</u>									
2200s Federal Revenues	85,680	29,501	56,179	190.4%	219,455	177,000	42,455	24.0%	354,000
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	1,033	9,570	(8,537)	(89.2%)	142,708	125,860	16,848	13.4%	267,201
2500s Revenues from Private Sources	134,060	152,643	(18,583)	(12.2%)	643,262	665,236	(21,974)	(3.3%)	29,652,400
2600s Current Service Charges	2,109,546	1,760,940	348,606	19.8%	14,328,750	13,352,650	976,100	7.3%	27,182,507
2700s Transfers from Other Funds	1,065,594	1,037,222	28,372	2.7%	(11,529,053)	(11,421,549)	(107,504)	(0.9%)	2,223,919
2800s Sales of Property & Equipment	11,300	12,185	(885)	(7.3%)	74,308	486,453	(412,145)	(84.7%)	539,160
<b>Total Other Revenues</b>	<b>3,407,212</b>	<b>3,002,061</b>	<b>405,151</b>	<b>13.5%</b>	<b>3,879,430</b>	<b>3,385,650</b>	<b>493,780</b>	<b>14.6%</b>	<b>60,219,187</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change



**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2012 and 2011  
 For the Fiscal Years Ending June 30, 2013 and 2012  
 Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<u>Detail of Other Taxes &amp; Fees</u>								
0100s All Others	871,228	508,973	362,255	71.2%	14,011,314	16,013,590	(2,002,276)	(12.5%)
0300s Aeronautical Gas Tax	20,421	20,960	(540)	(2.6%)	139,320	141,871	(2,551)	(1.8%)
0400s Alcohol Excise Tax	978,948	1,212,880	(233,932)	(19.3%)	9,266,961	9,315,232	(48,270)	(0.5%)
0700s Corporation Taxes	157,394	166,724	(9,331)	(5.6%)	1,399,923	1,249,894	150,029	12.0%
0800s Public Utilities	89,636	(2,644,174)	2,733,810	103.4%	(403,834)	(2,543,388)	2,139,554	84.1%
1000s Banking Taxes	2,164,400	2,193,050	(28,650)	(1.3%)	11,987,000	11,542,450	444,550	3.9%
1100s Alcoholic Beverages	484,922	484,647	275	0.1%	2,465,229	2,267,533	197,695	8.7%
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	1,158,495	705,594	452,901	64.2%	7,190,689	4,494,789	2,695,900	60.0%
1400s Business Taxes	491,557	647,153	(155,596)	(24.0%)	4,286,944	3,508,989	777,955	22.2%
1500s Motor Vehicle Licenses	269,472	260,497	8,976	3.4%	1,968,377	2,008,435	(40,059)	(2.0%)
1700s Inland Fisheries & Wildlife	627,304	941,069	(313,765)	(33.3%)	7,313,680	7,213,642	100,038	1.4%
1900s Other Licenses	37,128	49,125	(11,997)	(24.4%)	7,233,303	171,940	7,061,363	4106.9%
<b>Total Other Taxes &amp; Fees</b>	<b>7,350,904</b>	<b>4,546,498</b>	<b>2,804,405</b>	<b>61.7%</b>	<b>66,858,905</b>	<b>55,384,977</b>	<b>11,473,927</b>	<b>20.7%</b>
<u>Detail of Other Revenues</u>								
2200s Federal Revenues	85,680	424,674	(338,994)	(79.8%)	219,455	2,005,158	(1,785,703)	(89.1%)
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	1,033	(384)	1,417	368.6%	142,708	165,171	(22,462)	(13.6%)
2500s Revenues from Private Sources	134,060	112,356	21,704	19.3%	643,262	903,155	(259,893)	(28.8%)
2600s Current Service Charges	2,109,546	2,055,037	54,510	2.7%	14,328,750	13,892,190	436,560	3.1%
2700s Transfers from Other Funds	1,065,594	942,497	123,097	13.1%	(11,529,053)	(6,412,383)	(5,116,671)	(79.8%)
2800s Sales of Property & Equipment	11,300	33,947	(22,647)	(66.7%)	74,308	110,388	(36,080)	(32.7%)
<b>Total Other Revenues</b>	<b>3,407,212</b>	<b>3,568,126</b>	<b>(160,914)</b>	<b>(4.5%)</b>	<b>3,879,430</b>	<b>10,663,680</b>	<b>(6,784,249)</b>	<b>(63.6%)</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2012  
 For the Fiscal Year Ending June 30, 2013  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2013
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	18,057,881	18,458,916	(401,035)	(2.2%)	94,141,797	94,984,724	(842,927)	(0.9%)	216,943,386
Motor Vehicle Registration & Fees	1,918,865	4,052,152	(2,133,287)	(52.6%)	42,560,251	42,706,563	(146,312)	(0.3%)	87,375,782
Motor Vehicle Inspection Fees	566,835	248,540	318,295	128.1%	1,905,575	1,491,240	414,335	27.8%	2,982,500
Miscellaneous Taxes & Fees	78,447	99,459	(21,012)	(21.1%)	642,454	641,083	1,371	0.2%	1,276,365
Fines, Forfeits & Penalties	90,827	127,687	(36,860)	(28.9%)	550,225	508,603	41,622	8.2%	1,039,868
Earnings on Investments	6,686	10,141	(3,455)	(34.1%)	35,134	60,627	(25,493)	(42.0%)	124,642
All Other	472,971	505,234	(32,263)	(6.4%)	5,478,008	5,813,264	(335,256)	(5.8%)	9,123,222
<b>Total Collected</b>	<b>21,192,512</b>	<b>23,502,129</b>	<b>(2,309,617)</b>	<b>(9.8%)</b>	<b>145,313,443</b>	<b>146,206,104</b>	<b>(892,661)</b>	<b>(0.6%)</b>	<b>318,865,765</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2012 and 2011  
 For the Fiscal Years Ending June 30, 2013 and 2012  
 Comparison to Prior Year

EXHIBIT VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Fuel Taxes	18,057,881	17,955,204	102,677	0.6%	94,141,797	95,258,828	(1,117,031)	(1.2%)
Motor Vehicle Registration & Fees	1,918,865	4,089,450	(2,170,584)	(53.1%)	42,560,251	38,950,827	3,609,424	9.3%
Motor Vehicle Inspection Fees	566,835	350,375	216,460	61.8%	1,905,575	1,476,597	428,979	29.1%
Miscellaneous Taxes & Fees	78,447	105,292	(26,846)	(25.5%)	642,454	681,323	(38,869)	(5.7%)
Fines, Forfeits & Penalties	90,827	85,164	5,663	6.6%	550,225	487,438	62,787	12.9%
Earnings on Investments	6,686	15,726	(9,040)	(57.5%)	35,134	49,181	(14,046)	(28.6%)
All Other	472,971	492,475	(19,504)	(4.0%)	5,478,008	5,269,896	208,112	3.9%
<b>Total Collected</b>	<b>21,192,512</b>	<b>23,093,686</b>	<b>(1,901,174)</b>	<b>(8.2%)</b>	<b>145,313,443</b>	<b>142,174,089</b>	<b>3,139,354</b>	<b>2.2%</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**Maine Revenue Services  
Taxable Sales by Sector  
In Thousands of Dollars**

	Nov. '12	% Ch.	Nov. '11	% Ch.	Nov.' 10	Average Last 3 Mos. Vs. Last Yr. % Change	Moving Total Last 12 Mos. Vs. Prior % Change	YTD Growth CY'12 vs. '11 Thru. Nov. % Change
Building Supply	\$166,702.0	-14.1%	\$193,981.5	18.0%	\$164,423.7	-7.8%	1.9%	0.7%
Food Store	\$120,703.7	0.2%	\$120,506.4	5.1%	\$114,684.2	1.7%	3.1%	3.3%
General Merchandise	\$284,959.5	1.5%	\$280,718.7	1.3%	\$277,037.9	1.6%	2.4%	2.7%
Other Retail	\$163,165.4	-1.6%	\$165,872.7	6.8%	\$155,268.8	-0.4%	1.8%	1.2%
Auto/Transportation	\$274,005.8	5.4%	\$260,006.6	9.9%	\$236,609.9	3.3%	6.0%	6.1%
Restaurant	\$140,397.2	4.6%	\$134,269.8	4.6%	\$128,310.0	3.7%	5.9%	5.7%
Lodging	\$22,042.2	4.7%	\$21,046.2	6.5%	\$19,762.1	7.4%	7.5%	7.6%
Consumer Sales	\$1,171,975.8	-0.4%	\$1,176,401.9	7.3%	\$1,096,096.6	0.8%	3.9%	3.7%
Business Operating	\$150,631.8	4.1%	\$144,694.4	4.8%	\$138,008.4	-0.3%	3.5%	3.4%
<b>Total</b>	<b>\$1,322,607.6</b>	<b>0.1%</b>	<b>\$1,321,096.3</b>	<b>7.0%</b>	<b>\$1,234,105.0</b>	<b>0.7%</b>	<b>3.8%</b>	<b>3.7%</b>