

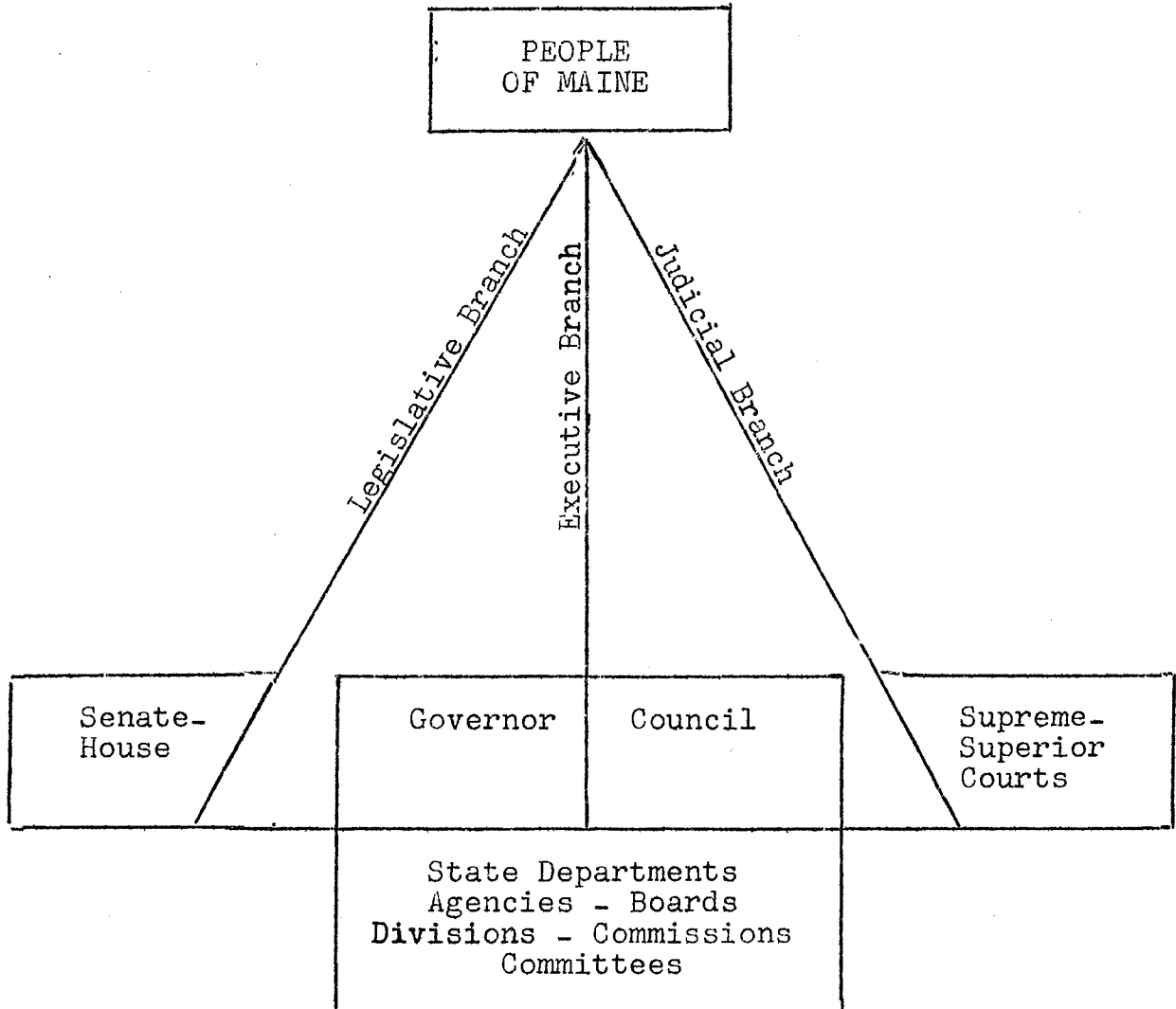
# MAINE STATE LEGISLATURE

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S T A T E   O F   M A I N E



COMPENDIUM OF STATE FISCAL INFORMATION

NOV 1962

## C O N T E N T S

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

## OPERATING REVENUES AND EXPENDITURES

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

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

This is followed by schedules showing total operating revenues and expenditures and then each operating account separately. These figures reflect the revenues and expenditures for the fiscal years 1957 through 1962 for purposes of comparison.

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

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

TABLE OF  
OPERATING REVENUES AND EXPENDITURES

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

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

CONSOLIDATED REVENUES AND EXPENDITURES

(General Fund, Highway Fund, Special Operating Funds)

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

REVENUE	PERCENTAGE AMOUNT RECEIVED
From Fed. Government	25.70%
Sales-Use Tax	20.06
Gasoline-Use Fuel Tax (Net)	16.56
Liquor-Beer (Net)	7.29
Motor Vehicle Fees-Op.'s Lic.	6.76
Cigarette Tax	5.48
Public Utilities Taxes	2.69
Serv.Charges-Current Serv.	2.67
Inheritance-Estate Taxes	2.51
From Cities-Towns-Counties	2.14
Insurance Company Taxes	1.82
Other Taxes	1.66
Other Revenues	1.58
Hunting-Fishing Lic.	1.25
Commission on Pari-Mutuels	.75
State Tax on Wild Lands	.59
Me. Forestry District Tax	.36
Sardine Develop. Tax	.13
	<hr/>
	100.00%

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED
Highways-Bridges	34.33%
Health-Welfare-Charities	18.69
Education-Libraries	17.68
Mental Health-Corrections	7.64
Develop.-Conserv. Nat. Resources	5.50
Contributions To Non-Op.Funds	4.23
General Administration	3.93
Protection-Persons, Property	3.21
Debt Retirement	2.42
MESC - Administration	1.41
Interest-Bonded Debt	.55
Misc. Expenditures	.41
	<hr/>
	100.00%

TOTAL  
OPERATING REVENUES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1957 - 1962

(4)

REVENUES	1962	1961	1960	1959	1958	1957
State Tax-Wild Lands	861,205	550,344	505,419	512,756	462,312	457,235
Me.Forestry District Tax	528,936	528,907	564,345	499,628	590,451	491,593
Inheritance-Estate Taxes	3,698,929	3,609,674	3,228,909	3,001,616	2,464,845	2,172,696
Sales-Use Taxes	29,529,156	28,488,903	27,318,071	24,482,180	23,502,404	17,122,094
Gasoline-Use Fuel Tax(Net)	24,366,629	23,711,621	23,115,673	22,241,686	21,274,256	20,906,663
Sardine Develop.Tax	196,755	484,534	448,117	499,034	478,407	584,860
Cigarette Tax	8,064,872	6,858,678	6,551,378	6,188,053	5,902,724	5,759,160
Public Utilities Tax	3,959,655	4,202,991	4,078,184	3,958,509	3,924,931	3,929,233
Insurance Company Taxes	2,684,042	2,593,618	2,434,518	2,318,287	2,191,983	2,102,251
Motor Vehicle Fees-Drivers' Lic.	9,945,846	9,742,265	9,485,123	8,746,509	9,187,069	8,556,882
Hunting-Fishing Lic.	1,839,029	1,846,874	1,811,810	1,756,419	1,778,513	1,792,623
Commission,Pari-Mutuels	1,098,663	1,093,361	1,066,321	977,532	890,572	754,279
Other Taxes	2,449,777	2,297,009	2,304,969	2,140,302	2,189,439	2,032,826
From Fed.Government	37,823,763	36,762,075	38,149,455	37,473,345	24,472,724	20,083,258
From Cities-Towns-Counties	3,145,263	3,215,518	3,957,855	2,869,147	2,812,530	2,983,358
Serv.Charges-Current Serv.	3,932,868	3,837,433	3,654,701	3,293,636	3,294,746	3,170,700
Liquor-Beer-(Net)	10,736,553	9,373,474	9,162,147	8,573,452	8,330,360	8,321,172
Other Revenues	2,317,940	2,265,204	2,105,969	1,397,290	1,834,112	1,659,363
TOTAL OPERATING REVENUES	147,179,888	141,462,491	139,942,972	130,929,388	115,582,386	102,885,254

TOTAL  
OPERATING EXPENDITURES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1957 - 1962

EXPENDITURES	1962	1961	1960	1959	1958	1957
General Administration	5,794,515	6,665,371	5,740,462	5,502,574	4,884,751	4,995,567
Protection-Persons, Property	4,735,984	4,571,240	4,660,438	4,369,960	4,009,587	3,595,690
Develop-Conserv. Nat. Resources	8,123,489	7,816,073	7,629,784	7,436,635	7,019,198	6,307,788
Health-Welfare-Charities	27,591,080	26,225,096	25,846,451	24,534,947	22,447,992	19,934,830
Mental Health-Corrections	11,278,709	10,244,716	9,775,330	8,806,482	8,160,344	6,852,717
Education-Libraries	26,099,410	22,330,866	21,696,346	18,260,475	17,598,559	13,938,775
Highway-Bridges	50,677,213	47,596,944	50,052,060	52,589,912	41,998,977	34,315,940
MESC - Administration	2,081,988	1,849,698	1,453,505	1,533,339	1,367,282	1,194,300
Interest-Bonded Debt	809,962	812,167	622,112	445,250	438,000	473,000
Misc. Expenditures	604,328	326,725	411,874	261,098	4,787,204	3,343,202
Contributions-To Non-Op. Funds	6,241,242	4,832,611	8,616,525	4,051,061	---	---
TOTAL OP. EXPENDITURES	144,037,926	133,271,512	136,504,894	127,791,737	112,711,898	94,951,815
Debt Retirement	3,570,000	4,800,000	3,600,000	100,000	3,100,000	1,400,000
TOTAL OPERATING FUNDS EXPENDITURES	147,607,926	138,071,512	140,104,894	127,891,737	115,811,898	96,351,815



TOTAL  
GENERAL FUND - REVENUES and EXPENDITURES  
FISCAL YEARS 1957 - 1962

(6)

REVENUES	1962	1961	1960	1959	1958	1957
State Tax-Wild Lands	861,205	550,344	505,419	512,756	462,312	457,235
Inheritance-Estate Taxes	3,698,929	3,609,674	3,228,909	3,001,616	2,464,845	2,172,696
Sales-Use Tax	29,529,156	28,488,903	27,318,071	24,482,180	23,502,404	17,122,094
Cigarette Tax	8,064,872	6,858,678	6,551,378	6,188,053	5,902,724	5,759,160
Public Utilities Tax	3,959,655	4,202,991	4,078,184	3,958,509	3,924,931	3,929,233
Insurance Company Taxes	2,566,983	2,478,808	2,324,061	2,210,608	2,096,325	2,010,209
Commissions, Pari-Mutuels	1,098,663	1,093,361	1,066,321	977,532	890,572	754,279
Liquor-Beer (Net)	10,736,553	9,373,474	9,162,147	8,573,452	8,330,360	8,321,172
From Fed. Government	15,031,152	14,317,205	14,077,963	12,954,946	11,085,780	9,538,354
From Cities-Towns-Counties	1,040,672	1,082,633	1,090,413	1,026,102	850,734	781,495
Serv. Charges-Current Serv.	2,481,287	2,351,270	2,287,802	2,012,214	1,863,250	1,846,318
Other Taxes	1,051,002	985,985	987,796	962,674	978,951	956,851
Other Revenues	1,189,611	1,160,895	985,814	738,689	871,849	743,060
Contributions From Other Funds:						
Highway Fund	184,704	172,469	177,872	159,323	152,353	141,172
Other Spec. Revenue Funds	158,027	112,524	155,198	119,144	119,649	85,887
Public Serv. Enterprises	63,129	64,703	65,948	64,184	60,912	58,155
Working Capital Funds	71,280	42,440	37,217	28,805	29,968	28,767
Trust-Agency Funds	43,924	42,571	132,688	45,267	141,854	49,023
Bond Fund	---	2,000	---	---	---	---
TOTAL GEN. FUND REVENUES	81,830,804	76,990,939	74,233,209	68,016,062	63,729,782	54,755,168
EXPENDITURES						
General Administration	3,680,101	4,236,737	3,626,772	3,669,851	3,129,843	3,383,783
Protection-Persons, Property	1,822,890	1,626,587	1,728,189	1,617,256	1,558,792	1,524,194
Develop.-Conserv.-Nat. Resources	3,293,014	2,844,707	2,860,430	2,599,775	2,482,083	2,117,266
Health-Welfare-Charities	26,781,736	25,413,316	25,085,030	23,807,806	21,785,227	19,123,600
Mental Health-Corrections	11,263,571	10,244,716	9,775,330	8,806,482	8,160,344	6,852,717
Education-Libraries	24,613,933	20,816,349	20,320,571	17,250,009	16,732,125	13,096,795
Interest-Bonded Debt	110,200	114,550	---	---	---	---
Misc. Expenditures	604,328	326,725	411,874	261,098	255,947	233,950
Transfer To Other Op. Funds	708,596	1,208,235	1,269,472	1,000,953	882,099	150,913
Transfer To Non-Op. Funds	5,157,758	3,959,890	7,804,114	3,386,143	3,871,890	2,595,645
TOTAL OP. EXPENDITURES	78,036,132	70,791,818	72,881,787	62,399,377	58,858,354	49,078,866
Debt Retirement	420,000	150,000	---	---	---	---
TOTAL GENERAL FUND EXP.	78,456,132	70,941,818	72,881,787	62,399,377	58,858,354	49,078,866

(2)

TOTAL  
HIGHWAY FUND - REVENUES and EXPENDITURES  
FISCAL YEARS 1957 - 1962

REVENUES	1962	1961	1960	1959	1958	1957
Gasoline Tax (Net)	23,641,000	23,116,913	22,607,810	21,790,973	20,880,802	20,541,279
Use Fuel Tax (Net)	578,619	474,854	401,673	329,347	270,189	233,436
Motor Carrier Tax (Net)	33,221	29,750	15,343	31,059	35,320	37,497
M.Vehicles Fees-Drivers' Lic.	9,945,846	9,742,265	9,485,123	8,746,509	9,187,069	8,556,882
Other Taxes	438,350	391,967	378,163	340,067	311,751	323,579
From Fed. Government	17,888,062	17,088,330	19,820,117	20,453,018	9,744,951	7,241,771
From Cities-Towns-Counties	1,987,946	2,017,145	2,766,960	1,747,253	1,888,316	2,127,605
Serv.Charges-Current Serv.	185,662	274,941	303,822	245,378	312,825	276,770
Other Revenues	794,451	759,504	742,282	378,062	600,207	628,981
Contributions-Transfers From Other Funds:						
General Fund	622,440	1,063,026	1,050,530	946,156	838,007	138,873
TOTAL HIGHWAY FUND REVENUES	56,115,602	54,958,697	57,571,826	55,007,827	44,069,352	40,106,679

EXPENDITURES						
General Administration	1,949,171	2,292,828	2,023,752	1,728,948	1,622,944	1,507,051
Protection-Persons, Property	2,219,000	2,319,513	2,224,500	2,101,849	1,820,931	1,498,782
Highways-Bridges:						
Highway Construction	31,291,129	29,425,168	32,227,772	35,611,356	25,751,267	19,127,279
Highway Maintenance	10,513,136	10,059,583	10,069,313	9,525,498	8,962,175	8,820,151
Bridge Construction	1,235,728	1,213,458	1,189,801	1,172,760	1,243,933	929,634
Bridge Maintenance	1,550,759	833,774	637,200	539,068	544,099	527,583
Snow Removal-Sanding	5,422,077	5,483,781	5,250,333	5,192,588	4,900,250	4,284,494
Other	664,382	581,176	677,639	548,638	537,250	626,796
Interest-Bonded Debt	699,762	697,617	622,112	445,250	438,000	473,000
Contributions-Transfers To Other Funds:						
General Fund	184,704	172,469	177,872	159,323	152,353	141,172
Other Spec.Revenue Funds	5,946	6,836	4,834	6,195	3,904	2,078
Public Serv.Enterprises	201,575	205,100	209,000	212,900	216,800	148,500
Trust-Agency Funds	575,292	404,928	340,942	249,636	246,488	189,494
TOTAL HIGHWAY OP.EXPENDITURES	56,512,666	53,696,237	55,655,073	57,494,015	46,500,399	38,276,018
Debt Retirement	3,150,000	4,650,000	3,600,000	100,000	3,100,000	1,400,000
TOTAL HIGHW.FUND EXPENDITURES	59,662,666	58,346,237	59,255,073	57,594,015	49,600,399	39,676,018

TOTAL  
ALL OTHER SPECIAL REVENUE FUNDS  
FISCAL YEARS 1957 - 1962

REVENUES	1962	1961	1960	1959	1958	1957
Me.Forestry District Tax	528,936	528,907	564,345	499,628	590,451	491,593
Gasoline-Use Fuel Tax (Net)	113,787	90,103	90,846	90,304	88,032	94,448
Sardine Develop.Tax	196,755	484,534	448,117	499,034	478,407	584,860
Insurance Company Taxes	117,059	114,810	110,456	107,679	95,657	92,046
Hunting-Fishing Lic.	1,839,029	1,846,874	1,811,810	1,756,419	1,778,513	1,792,623
Other Taxes	960,424	919,056	939,008	837,559	898,735	752,394
From Fed.Government	4,904,547	5,356,539	4,251,373	4,065,379	3,641,992	3,303,131
From Cities-Towns-Counties	116,644	115,739	100,481	95,791	73,480	79,257
Serv.Charges-Current Serv.	1,265,918	1,211,221	1,063,104	1,036,042	1,118,670	1,047,611
Other Revenues	130,213	193,087	141,985	142,279	129,320	151,320
Transfers From Other Op.Funds	117,434	152,045	223,776	60,992	47,996	14,172
TOTAL SPECIAL FUND REVENUES	10,290,751	11,012,920	9,745,314	9,191,106	8,941,253	8,403,457
<u>EXPENDITURES</u>						
General Administration	165,242	135,804	89,938	103,774	131,963	104,733
Protection-Persons,Property	694,092	625,139	707,747	650,853	629,363	572,713
Develop.-Conserv.Nat.Resources	4,830,474	4,971,366	4,769,354	4,836,859	4,537,115	4,190,522
Health-Welfare-Charities	824,481	811,779	761,421	727,140	662,765	811,230
Education-Libraries	1,485,476	1,514,516	1,375,775	1,010,466	866,433	841,980
MESC-Administration	1,861,300	1,529,306	1,444,955	1,533,339	1,367,282	1,194,300
MESC-Office Building	220,688	320,392	8,550	---	---	---
Contributions-Transfers To						
Other Funds:						
General Fund	158,027	112,524	155,198	119,144	119,649	85,887
Public Serv.Enterprises	1,200	2,000	4,559	4,584	4,815	---
Trust-Agency Funds	305,417	260,692	257,909	197,667	191,262	175,613
Working Capital Funds	---	---	---	129	---	---
TOTAL SPECIAL FUND EXP.	10,546,402	10,283,522	9,575,410	9,183,961	8,511,152	7,976,980

GENERAL FUND  
STATEMENT OF UNAPPROPRIATED SURPLUS  
YEARS ENDED JUNE 30th

(6)

	1962	1961	1960	1959	1958	1957
Balance At Start Of Year	7,328,132	3,801,476	6,310,676	2,244,182	12,301,669	5,405,780
Adjustm.Prior Years Transactions	17,076	14,809	75,855	91,659	114,711	8,238
Adjusted Balance	7,345,208	3,816,286	6,386,531	2,335,841	12,416,381	5,414,018
Additions:						
Lapsed Bals.Approps.From Surplus	39,541	185,577	132,242	99,952	597	20,172
Transferred From Op.Accounts	1,776,837	8,550,403	3,196,282	4,799,034	826,097	7,469,170
Repaym.Bar Harbor Ferry Terminal	33,333	33,333	33,333	33,333	33,333	33,333
Refund Airport Const.Projects	129,960	----	----	----	----	----
Return of Working Capital	----	----	----	15,000	75,000	505,000
Reimbursem.Expenses on Tar Case	30,058	----	----	----	----	----
Repaym.Maine Ferry Service	----	----	----	35,000	----	----
Total Additions	2,009,731	8,769,314	3,361,857	4,982,320	935,028	8,027,676
Total Available	9,354,940	12,585,600	9,748,389	7,318,161	13,351,410	13,441,695
Deductions:						
Approps.From Unappropriated Surp.	6,367,325	4,610,115	5,692,784	710,208	10,995,131	432,475
Restoration-State Contingent Acct.	302,402	181,353	240,628	128,377	92,596	170,014
Working Capital Advances(Net)	----	85,000	----	500,000	(500,000)	500,000
Restoration-Group Life Ins.Fund	41,255	41,000	24,000	24,000	24,000	37,535
Incr.in Reserve-Workg.Cap.Advances	----	----	----	----	11,500	----
Incr.in Reserve-Contingencies	125,500	340,000	(10,500)	(355,100)	484,000	----
Total Deductions:	6,836,482	5,257,468	5,946,912	1,007,485	11,107,277	1,140,025
Balance June 30th	* 2,518,457	7,328,132	3,801,476	6,310,676	2,244,182	12,301,669

\*

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

GENERAL FUND  
EXPENDITURES OF STATE CONTINGENT ACCOUNT

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

Authorization: State Contingent Fund  
R.S.1954 C.15-A Sec.51

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

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

GENERAL FUND

CONSTRUCTION RESERVE ALLOCATION  
YEARS ENDED JUNE 30th

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YEAR	ACTUAL EXPENDITURES FOR EACH YEAR
1957	---
1958	\$ 406,139
1959	\$1,571,388
1960	\$ 736,372
1961	\$ 952,195
1962	\$ 231,009
Unallocated Balance June 30, 1962	\$ 699,654.28

Authorization: Construction Reserve Fund  
R.S. 1954 C.15-A Sec.45-A

# TAX AND REVENUE SOURCE

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

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

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



SALES AND USE TAX (Adopted 1951) - R.S.1954 C.17

- I. A Sales Tax is imposed at the rate of 3% on the value of all tangible personal property, sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps, measured by the sales price except as otherwise provided. Generally speaking the exclusions are food, fuels for domestic use, agricultural materials used in agricultural production, sales to certain hospitals and schools, auto trade-ins, items already taxed such as gas, cigarettes, etc.
- II. A Use Tax is imposed at the rate of 3% on the storage, use or other consumption in this State of tangible personal property, purchased at retail sale. This tax is basically a tax upon items purchased outside the State for use in Maine.

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

LIQUOR AND BEER TAX (Adopted 1933-34) - R.S.1954 C.61 Sec.14 & 22

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

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

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

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

CIGARETTE TAX (Adopted 1941) - R.S.1954 C.16 Sec.200-221

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

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

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

" July 1, 1955 " 2½ " " 5¢ "

" July 1, 1961 " 3 " " 6¢ "

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

INHERITANCE TAX (Adopted 1893) - R.S.1954 C.155 Sec.1-37

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

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

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

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

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

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

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

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

ESTATE TAXES (Adopted 1927) - R.S.1954 C.155 Sec.38-69

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

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

RAILROAD TAXATION (Adopted 1872-1883) R.S.1954 C.16 Sec.113-124

I. Generally speaking an excise tax is levied upon gross transportation receipts. Rate of tax is a graduated tax dependent on % of net railroad operating income compared to gross receipts with exception for railroads of 50 miles or less a fixed rate of 1 3/4% for these railroads with adjustment being made by the 1961 Legislature where railroad net operating income did not equal 5 3/4% of the investment.

(1) When the net railroad operating income does not exceed 10% of the gross transportation receipts, the tax shall be an amount equal to 3 1/4% of such gross transportation receipts.

(2) .. exceeds 10% but does not exceed 15%	- 3 3/4%
(3) .. " 15% " " " "	20% - 4 1/4%
(4) .. " 20% " " " "	25% - 4 3/4%
(5) .. " 25%	- 5 1/4%

II. Taxation of Parlor Cars - Every corporation or person owning or operating parlor or other cars for which extra compensation is charged for riding therein over any of the railroads of the State shall annually, on the first of April, pay to the State tax assessor an annual excise tax for the privilege of exercising its franchise in the State, equal to 9% of its or his gross receipts from business done wholly in the State, for the preceeding calendar year.

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

Amended 1951 - gross receipt tax reduced by 1/4 of 1% - amended 1955 from 2 to 1 3/4% - amended 1961. (16

EXPRESS COMPANY TAXATION (Adopted 1872-1883)  
R.S.1954 C.16 Sec.133-136

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

Note: No recent changes or amendments.

TELEPHONE & TELEGRAPH CO. TAXATION (Adopted 1872-1883)  
R.S.1954 C.16 Sec.125-132

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

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

  
and so on, increasing the tax 1/4 of 1% of each additional \$20,000 or part thereof, provided the rate shall never exceed 7%.
- II. Taxation of Telegraph Co. - The amount of annual excise tax on telegraph companies shall be 6% of its total gross operating revenues from its operations within this State during the calendar year preceeding the year for which the tax is assessed.

Note: Generally speaking, 1% of the telephone or telegraph tax as applies to stock held within the State of Maine shall be returned to the city or town based on the amount of stock held by the person within such town or city.

Amended 1955 increasing rate from 6% of gross receipts to 7% of total gross operating revenue.

CORPORATE FRANCHISE TAX (Adopted 1901)-R.S.1954 C.16 Sec.106-112

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

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

B. Also on all shares without par value -

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

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

Note: Recent amendments include 1955 which doubled the fees.

BANK AND TRUST COMPANY STOCK TAX (Adopted 1909)  
R.S.1954 C.16 Sec.154-157

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

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

INSURANCE COMPANY TAXES (Adopted 1874) R.S.1954 C.16 Sec.137-148

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

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

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

## PARI-MUTUEL REVENUE

- I. Harness Racing (Adopted 1935) R.S.1954 C.86 Sec.1-22  
Each person, association or corporation licensed to conduct a race or race meet under the provisions of this Chapter shall pay to the treasurer of the State, to be credited to the general fund of the State, a sum equal to 6% of the total contributions to all pari-mutuel pools conducted at any race meet.

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

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

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

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

- II. Running Horse Racing (Adopted 1949)  
R.S.1954 C.87 Sec.1-21 Each person, association, corporation, trust or partnership licensed to conduct a race or race meet shall pay to the treasurer of the State, to be credited to the general fund, a tax equal to 6% of the total contributions to all pari-mutuel pools.

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

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

Amended 1957 from  $1/2\%$  to  $1\%$  and  $5\frac{1}{2}\%$  to 6%.

GASOLINE AND USE FUEL TAX (Adopted 1923)

- I. Gasoline Tax - R.S.1954 C.16 Sec.158-168 An excise tax is levied and imposed at the rate of 7¢ per gallon upon internal combustion engine fuel sold or used within this State. Six cents of the tax so paid on such fuel used in motor boats, tractors used for agricultural purposes, vehicles used on rail and tracks or in stationary engines or in mechanical or industrial arts shall be refunded as provided. Provides for 8 mills of the tax so paid and not refunded on fuel used in motor boats to be made available to the Sea & Shore Fisheries Department for research, development and propagation activities. Provides 3¢ refund to common carrier passenger service vehicles.

Note: Amended in 1955 increasing to 7¢ from 6¢ and increasing refund amount to 6¢ or 6/7 from 5¢

- II. Use Fuel Tax - R.S.1954 C.16 Sec.169-187 An excise tax at the rate of 7¢ per gallon is imposed on all users of fuel other than gasoline upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes. Provides a refund of 3/7 to certain common carrier passenger services.

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



MOTOR VEHICLE FEES AND OPERATOR'S LICENSE (Adopted 1905)  
R.S.1954 C.22 Sec.13

Passenger vehicles(for hire,double fees)	\$15.00	
Initial plates	10.00	
Motorcycles	5.00	
Sidecars	5.00	
Antique motor vehicles	7.50	
Semi-trailers	5.00	
Farm trailers	2.00	
Boat, house and camp trailers generally	5.00	
Home made farm tractors	2.00	
Special mobile equipment	10.00	
Stock cars	5.00	
Trucks and truck tractors registered for gross weight	15.00	to \$545
Farm trucks registered for gross weight	21.00	" 64
Dealer registration fees (4 plates)	65.00	plus
Transit motor vehicles (3 plates)	75.00	"
Motorcycle dealers	15.00	"
Boat trailer dealers	10.00	"
Motor vehicle inspection exclusive of repairs, etc.	1.00	
License to inspect motor vehicles	2.00	

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

Operator's license (expires at midnight of birthdate)	2.00
Operator's permit and examination	2.00
Renewal operator's permit	1.00
Driver education - license to instruct	25.00
School bus - permit to operate upon examination	1.00

STATE PROPERTY TAX - R.S.1954 C.16 Sec.67-105

Applies to organized and unorganized beginning in 1821 to 1951.

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

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

HUNTING AND FISHING LICENSES (Adopted 1917-1920)  
R.S.1954 C.37 Sec.34

1. Resident fishing license - \$2.50 )  
" hunting " - 2.50 ) combination \$5.00
2. Non-resident - big game - \$25.00  
" " - small game - 10.00  
" " fishing license - 3.00 ( 3 days)  
" " " " - 5.50 (15 days)  
" " " " - 8.50 (season)  
Junior non-resident fishing license 2.00 (10-16 years)
3. Traping state-wide - \$10.00  
" organized territory - 5.00
4. Camp license (boys & girls),blanket -\$25, \$40, \$50
5. Guides license - resident - \$ 8.50  
" " - non-resident - 50.00

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

Adopted 1917 - non-resident fishing license - \$2.00  
" 1919 - first resident hunting & fishing license - 25¢ (life time license)  
" 1920 - non-resident hunting license - \$15.00  
(Since then laws have been revised to present status as shown by above schedule.)

FORESTRY DISTRICT TAX (Adopted 1909, 1959 P.L.376)  
R.S.1954 C.16 Sec.78

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

SARDINE DEVELOPMENT TAX (Adopted 1951)  
R.S. 1954 C.16 Sec.260-269

An excise tax is levied and imposed upon the privilege of packing sardines. An excise tax of 25¢ per case on the type of canned sardines packed as provided. Limit of \$500,000 as of April 1st in the Treasury, therefore no tax shall be collected during the next 12 month period.

Note: Purpose to advertise, research, study and conserve the industry along with promoting the prosperity and welfare of the State.

BLUEBERRY TAX (Adopted 1945) R.S.1954 C.16 Sec.238-249

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

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

POTATO TAX (Adopted 1937) R.S.1954 C.16 Sec.222-233

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

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

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

MILK TAX (Adopted 1953) R.S.1954 C.16 Sec.270-281

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

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

NEW ENGLAND STATES  
PRINCIPAL STATE TAXES

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

Note:   a - State operated liquor stores.  
          b - On income from intangibles only.

TRUST AND AGENCY FUNDS  
Balances Years Ended June 30th

YEAR	TOTAL EXPENDABLE FUNDS	TOTAL NON-EXPENDABLE FUNDS	TOTAL FUNDS BALANCE
1957	\$36,151,752.	\$3,445,561.	\$39,597,313.
1958	\$41,024,259.	\$3,381,339.	\$44,405,598.
1959	\$47,585,904.	\$3,455,036.	\$51,040,940.
1960	\$54,456,937.	\$3,485,925.	\$57,942,862.
1961	\$61,294,824.	\$4,037,886.	\$65,332,710.
1962	\$70,185,202.	\$4,108,881.	\$74,294,083.

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

### SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1962.

This schedule covers the fiscal years of 1957 through to June 30, 1962, starting with the 1956 Balance. As you will note, each fund is shown separately as to its bonded amount. The Total Interest column represents the total amount of interest paid by all funds as does Total Bonds Retired and New Bonds Issued with the Total Bonded Debt reflected at the close of each fiscal year on June 30th.

Also included in this report and listed by funds are the authorized amounts of Bonds not as yet issued. This is followed by a total of the State Bonded Debt and a total of the Authorized Bonds to give you a total Authorized Bonded Debt as of June 30, 1962.

SUMMARY OF BONDED DEBT

(28)

YR.	BY FUND					TOTALS ALL FUNDS			TOTAL BONDED DEBT JUNE 30
	GENERAL FUND	HIGHWAY FUND	UNIV. OF MAINE	BRIDGES	STATE TEACHERS COLLEGES	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	
56	---	---	---	---	---	---	---	---	35,720,000
57	---	23,700,000	---	11,535,000	---	653,421	1,485,000	1,000,000	35,235,000
58	---	20,600,000	---	11,410,000	---	630,736	3,225,000	---	32,010,000
59	---	24,000,000	---	13,190,000	---	664,807	320,000	5,500,000	37,190,000
60	3,950,000	29,400,000	3,300,000	13,425,000	---	874,426	3,865,000	16,750,000	50,075,000
61	3,800,000	24,750,000	3,300,000	13,235,000	---	1,184,516	4,990,000	---	45,085,000
62	3,380,000	28,500,000	6,000,000	13,199,000	2,600,000	1,114,725	3,760,000	12,200,000	53,679,000

Authorized Bonds Highway and Bridge	1957	\$ 8,500,000
" " " " "	1959	13,000,000
" " " " "	1961	6,000,000
" " University of Maine	1959	4,000,000
" " Educational T.V.	1961	1,500,000
" " *Mortgage Insurance	----	20,000,000
TOTAL AUTHORIZED BONDS		<u>\$53,000,000</u>

\*Maine Industrial Building Authority Act  
Mortgage Insurance R.S.1954 C.38B Sec.1-14

TOTAL STATE BONDED DEBT	
June 30, 1962	\$ 53,679,000
TOTAL UNISSUED AUTHORIZED BONDS	
To Date	<u>53,000,000</u>
TOTAL AUTHORIZED BONDED DEBT	
June 30, 1962	<u>\$106,679,000</u>