

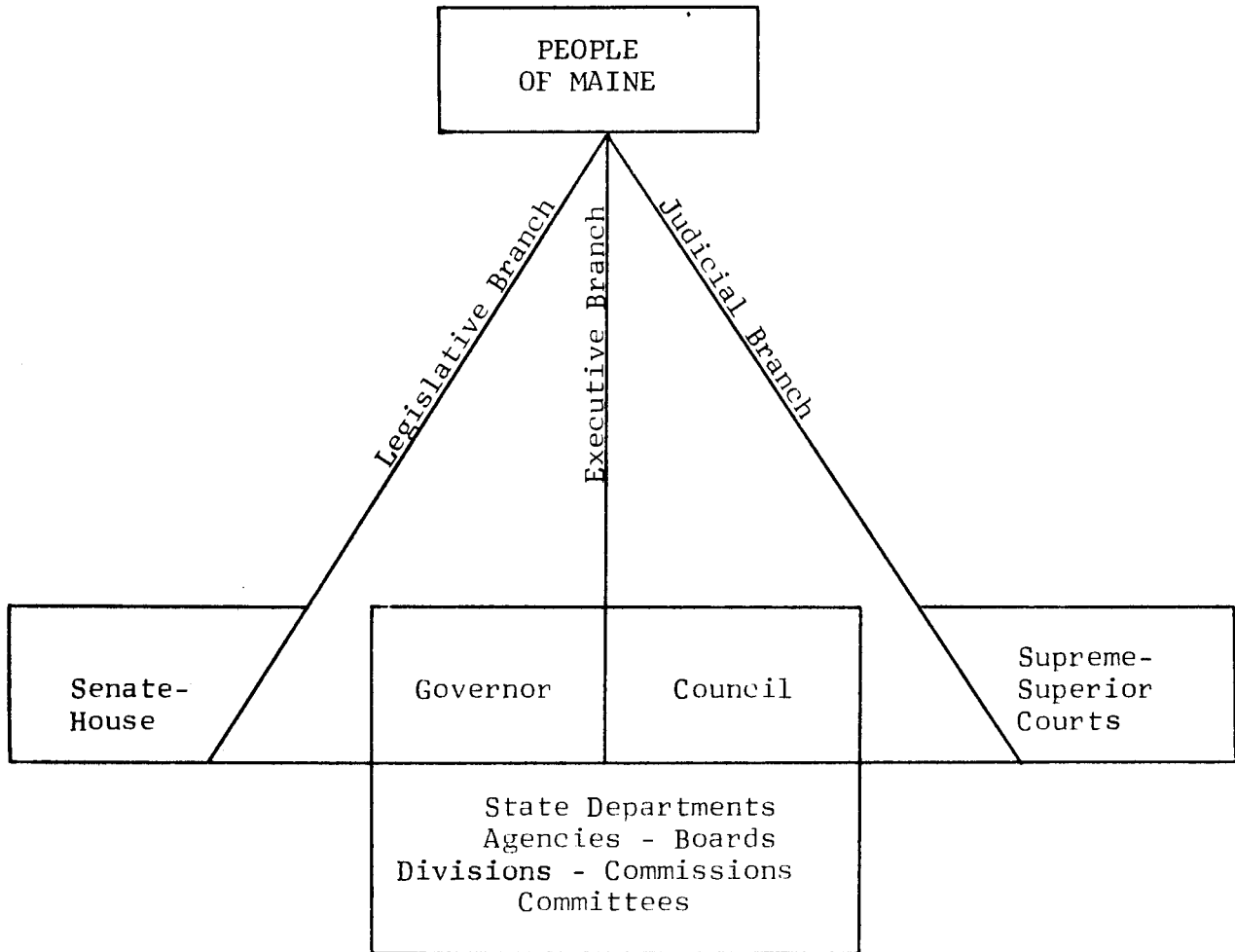
# MAINE STATE LEGISLATURE

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S T A T E   O F   M A I N E



COMPENDIUM OF STATE FISCAL INFORMATION

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

The normal operations of our state government are recorded and controlled on a fund basis in three major operating funds - GENERAL FUND, HIGHWAY FUND and OTHER SPECIAL REVENUE FUNDS. The GENERAL FUND provides the financing of most of the operations of state government and is the largest of the three funds. The GENERAL FUND receives its revenues from GENERAL STATE REVENUE sources, the largest source being from Sales and Use Taxes. The HIGHWAY FUND provides the financing of the Highway Department and its allied divisions. This fund receives its revenues from three major sources, namely Gasoline, Use Fuel and Motor Carrier Tax, Federal Grants and Motor Vehicle Registrations and Driver Licenses. OTHER SPECIAL REVENUE FUNDS receive their revenues from segregated or dedicated sources and the funds are expended by category for special purposes. 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 Maine Employment Security Fund, Proceeds of Bond Issues, Public Service Enterprises, Working Capital Funds and Trust and Agency Funds.

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

TABLE OF  
OPERATING REVENUES AND EXPENDITURES

GENERAL FUND

Revenue Source

Income Tax  
Sales and Use Tax  
Federal Grants  
Liquor and Beer Tax  
Cigarette Tax  
Other Revenues  
Public Utilities Tax  
Estate-Inheritance Tax  
Insurance Company Tax  
Wild Lands Tax  
All Other Taxes  
Pari-Mutuels Tax

Expenditures

General Administration  
Protection  
Development & Conservation  
Health & Sanitation  
Social Services  
Mental Health & Corrections  
Education  
Culture, History & Recreation  
Debt Service  
Other

HIGHWAY FUND

Revenue Source

Gas-Use Fuel Tax  
License-Registration Fees  
Federal Grants  
Cities-Towns-Counties  
Other Revenues  
All Other Taxes

Expenditures

General Administration  
Protection  
Highways & Bridges  
Debt Service  
Other

OTHER SPECIAL REVENUE FUNDS

Revenue Source

From Federal Government  
Hunting-Fishing Licenses  
Service Charges-Current Services  
Other Taxes  
Maine Forestry District Taxes  
Sardine Development Tax  
Other Revenues  
Gas-Use Fuel Tax  
Taxes on Insurance Companies  
From Cities-Towns-Counties  
Transferred From Other Operating Funds

Expenditures

General Administration  
Protection-Persons, Property  
Development & Conservation  
Health & Sanitation  
Social Services  
Mental Health & Corrections  
Education  
Culture, History & Recreation

### CONSOLIDATED REVENUES

(General Fund, Highway Fund, Special Operating Funds)

Note: (This table shows the percentage amount of revenue, by each revenue source based on the fiscal year figures of 1970, 1968 and 1966 for comparison purposes.)

<u>REVENUE</u>	<u>PERCENTAGE AMOUNT RECEIVED</u>		
	<u>1970</u>	<u>1968</u>	<u>1966</u>
From Federal Government	26.0%	25.6%	29.5%
Sales-Use Tax	25.3	26.7	24.7
Gasoline-Use Fuel Tax (Net)	11.3	12.8	13.1
Income Tax	8.3	--	--
Liquor-Beer (Net)	5.4	6.8	6.0
Motor Vehicle Fees-Operator's License	4.3	5.8	5.5
Cigarette Tax	4.5	5.3	4.9
Public Utilities Taxes	1.2	1.6	1.6
Service Charges-Current Services	2.3	3.1	2.5
Inheritance-Estate Taxes	1.5	2.0	2.3
From Cities-Towns-Counties	1.5	1.4	1.5
Insurance Company Taxes	1.3	1.6	1.5
Other Taxes	1.4	1.6	1.7
Other Revenues	3.5	3.1	2.7
Hunting-Fishing Licenses	.9	1.1	1.0
Commission on Pari-Mutuels	.5	.6	.6
State Tax on Wild Lands	.4	.5	.6
Maine Forestry District Tax	<u>.4</u>	<u>.4</u>	<u>.3</u>
	100.0%	100.0%	100.0%

## CONSOLIDATED EXPENDITURES

(General Fund, Highway Fund, Special Operating Funds)

Note: (This table shows the percentage amount of expenditures by expenditure grouping based on the fiscal year figures of 1970, 1968 and 1966 for comparison purposes.)

<u>EXPENDITURES</u>	<u>PERCENTAGE AMOUNT EXPENDED</u>		
	<u>1970</u>	<u>1968</u>	<u>1966</u>
Highways - Bridges		24.3%	29.4%
Health-Welfare-Charities		16.5	16.2
Education - Libraries		27.5	24.0
Mental Health - Corrections		7.3	7.3
Development - Conservation Nat. Resources		4.6	4.8
Contributions to Other Funds		6.9	5.3
General Administration		4.8	4.4
Protection - Persons, Property		3.3	3.3
Debt Retirement		1.7	2.5
MESC - Administration		1.4	1.5
Interest - Bonded Debt		.8	.6
Miscellaneous Expenditures		.9	.7
		<u>100.0%</u>	<u>100.0%</u>

### \* NEW GROUPINGS

General Administration	3.8%
Protection of Persons & Property	3.8
Development and Conservation	4.3
Highway & Bridges	21.2
Health & Sanitation	1.5
Social Services	22.1
Mental Health & Corrections	7.5
Education	29.5
Culture, History & Recreation	.9
Debt Service	3.8
Other	1.6
	<u>100.0%</u>

\* 1970 Group Control headings were changed in the Controllers report due to consolidations and new coding system. This must be considered when using figures for comparison purposes.

TOTAL  
OPERATING REVENUES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1965 - 1970

REVENUES	1970	1969	1968	1967	1966	1965
State Tax-Wildlands	1,300,341	1,337,072	1,211,466	1,243,871	1,202,797	857,474
Maine Forestry District Tax	1,189,614	1,075,045	907,819	1,069,388	592,951	593,548
Inheritance-Estate Taxes	4,944,211	5,059,256	4,666,860	4,871,221	4,932,355	4,839,928
Sales - Use Taxes	83,240,426	70,381,970	62,350,013	54,669,067	52,314,761	46,498,832
Gasoline-Use Fuel Tax (Net)	37,156,861	31,204,147	29,949,760	28,669,698	27,689,392	26,549,349
Income Tax	27,142,370	----	----	----	----	----
Cigarette Tax	14,741,735	13,150,357	12,424,097	10,428,811	10,460,989	8,011,130
Public Utilities Tax	3,772,961	3,749,526	3,743,703	3,726,677	3,492,104	4,267,719
Insurance Company Taxes	4,281,605	4,203,574	3,833,006	3,657,124	3,184,496	3,011,671
Motor Vehicle Fees-Drivers' Lic.	13,997,892	13,747,592	13,494,472	11,904,537	11,727,932	10,936,000
Hunting-Fishing Licenses	3,059,149	2,699,341	2,617,677	2,465,917	2,165,959	1,980,439
Commission, Pari-Mutuels	1,459,897	1,490,572	1,397,534	1,384,390	1,342,139	1,342,151
Other Taxes	4,737,865	3,995,308	3,752,808	3,437,311	3,586,584	3,271,901
From Federal Government	85,287,283	68,248,685	59,919,770	61,131,382	62,614,256	48,276,947
From Cities-Towns-Counties	5,012,107	3,331,284	3,248,094	3,217,846	3,238,367	3,529,654
Service Charges-Current Services	7,434,211	8,100,602	7,342,621	5,994,965	5,391,475	4,969,521
Liquor-Beer (Net)	17,593,590	16,402,059	15,845,002	13,021,230	12,631,032	11,557,299
Other Revenues	6,662,518	5,685,654	5,159,410	4,052,925	4,019,571	2,904,510
Transfers From Other Op. Funds	4,939,673	2,722,465	2,156,426	1,769,766	1,701,881	1,171,637
<b>TOTAL OPERATING REVENUES</b>	<b>327,954,317</b>	<b>256,584,518</b>	<b>234,020,544</b>	<b>216,716,134</b>	<b>212,289,050</b>	<b>184,569,720</b>



TOTAL  
OPERATING EXPENDITURES - ALL FUNDS  
(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1965 - 1970

(6)

EXPENDITURES	1970	1969	1968	1967	1966	1965
General Administration			11,800,991	11,578,257	9,145,952	8,516,051
Protection - Persons, Property			8,286,542	7,452,866	6,899,702	6,759,336
Develop-Conserv. Nat. Resources			11,354,769	11,072,097	9,952,566	8,935,436
Health - Welfare - Charities			40,834,847	36,196,608	33,482,546	31,185,158
Mental Health & Corrections			18,040,659	17,477,500	15,057,212	13,506,750
Education - Libraries			68,138,941	60,307,088	49,652,031	36,171,718
Highways- Bridges			60,117,680	61,741,848	60,897,942	57,747,092
MESC - Administration			3,548,213	3,328,169	2,975,683	2,306,159
Interest - Bonded Debt			2,023,343	1,850,985	1,277,585	1,331,985
Miscellaneous Expenditures			2,137,399	1,038,343	1,495,914	728,448
Transfers to Other Op. Funds			2,156,426	1,769,766	1,702,026	1,171,637
Other Transfers			14,937,414	12,559,711	9,285,522	7,789,341
Debt Retirement			4,295,000	3,620,000	5,120,000	5,170,000
* NEW GROUPINGS						
General Administration	12,103,517	10,730,995				
Protection-Persons & Property	12,191,963	10,050,842				
Development & Conservation	13,680,019	11,749,074				
Highways and Bridges	67,564,011	62,666,291				
Health & Sanitation	4,760,157	4,201,177				
Social Services	70,326,980	50,118,754				
Mental Health & Corrections	23,879,416	20,991,788				
Education	93,668,139	77,708,474				
Culture, History & Recreation	2,795,837	2,364,178				
Debt Service	11,934,266	7,937,775				
Other	5,125,770	4,558,857				
TOTAL	318,030,081	263,078,210	247,672,229	229,993,242	206,944,687	181,319,116

\* 1969 & 1970 Group Control headings were changed in the Controller's report due to consolidations and new coding system. This must be considered when using figures for comparison purposes.

TOTAL  
GENERAL FUND - REVENUES  
FISCAL YEARS 1965 - 1970

REVENUES	1970	1969	1968	1967	1966	1965
State Tax-Wildlands	1,300,341	1,337,072	1,211,466	1,243,871	1,202,797	857,474
Inheritance-Estate Taxes	4,944,211	5,059,256	4,666,860	4,871,221	4,932,355	4,839,928
Income Tax - Individual	18,886,014	---	---	---	---	---
Income Tax - Corporate	8,256,355	---	---	---	---	---
Sales - Use Tax	83,240,426	70,381,970	62,350,013	54,669,067	52,314,761	46,498,832
Cigarette Tax	14,741,735	13,150,357	12,424,097	10,428,811	10,460,989	8,011,130
Public Utilities Tax	3,772,961	3,749,526	3,743,703	3,726,677	3,492,104	4,267,719
Insurance Company Taxes	4,281,605	4,042,709	3,681,437	3,515,280	3,184,496	3,011,671
Commission, Pari-Mutuels	1,459,897	1,490,572	1,397,534	1,384,390	1,342,139	1,342,151
Liquor-Beer (Net)	17,593,590	16,402,059	15,845,002	13,021,230	12,631,032	11,557,299
From Federal Government	3,028,285	29,349,874	24,055,777	20,346,422	18,514,600	17,551,257
From Cities - Towns - Counties	1,933,248	1,080,700	1,028,138	994,888	948,550	970,399
Service Charges-Current Services	3,966,146	5,124,829	4,334,559	3,806,318	3,524,305	3,131,114
Other Taxes	1,573,905	1,475,402	1,414,642	1,287,622	1,262,973	1,169,748
Other Revenues	4,508,403	2,760,993	2,426,968	1,994,433	2,103,160	1,378,162
Transfers From Other Operating Funds	2,872,511	1,090,694	691,082	609,495	632,126	386,062
TOTAL GENERAL FUND REVENUES	176,359,639	156,496,025	139,271,284	121,899,733	116,546,394	104,972,962

**TOTAL**  
**GENERAL FUND - EXPENDITURES**  
**FISCAL YEARS 1965 - 1970**

EXPENDITURES	1970	1969	1968	1967	1966	1965
General Administration			6,982,399	7,141,282	5,291,248	5,373,750
Protection - Persons, Property			3,458,290	3,042,056	3,019,786	3,234,728
Develop-Conserv. Nat. Resources			4,575,259	4,736,834	4,075,767	3,686,028
Health - Welfare - Charities			37,883,110	33,299,075	31,546,312	29,973,001
Mental Health - Corrections			17,694,842	17,209,389	14,873,705	13,262,521
Education - Libraries			57,714,166	50,375,044	41,212,488	33,121,896
Interest - Bonded Debt			834,918	797,710	480,335	428,635
Miscellaneous Expenditures			1,888,646	963,683	1,491,977	723,851
Transfers to Other Op. Funds			1,459,568	1,154,604	1,115,159	778,829
Transfer to Non-Operating Funds			9,889,589	8,044,097	7,774,665	6,593,057
Debt Retirement			1,545,000	1,020,000	1,020,000	570,000
<b>* NEW GROUPINGS</b>						
General Administration	8,708,217	7,535,692				
Protection - Persons, Property	3,929,163	3,543,636				
Development & Conservation	5,989,565	5,382,403				
Health & Sanitation	2,724,241	2,471,870				
Social Services	25,735,519	45,348,916				
Mental Health & Corrections	22,259,907	19,665,289				
Education	81,796,326	67,427,492				
Culture, History & Recreation	2,165,114	1,995,015				
Debt Service	6,729,591	3,291,210				
Other	3,983,028	3,153,279				
<b>TOTAL</b>	<b>164,020,677</b>	<b>159,814,806</b>	<b>143,925,791</b>	<b>127,783,777</b>	<b>111,901,446</b>	<b>97,746,301</b>

\* 1969 & 1970 Group Control headings were changed in the Controller's report due to consolidations and new coding system. This must be considered when using figures for comparison purposes.

TOTAL  
HIGHWAY FUND - REVENUES  
FISCAL YEARS 1965 - 1970

REVENUES	1970	1969	1968	1967	1966	1965
Gasoline Tax (Net)	34,750,623	29,089,366	28,193,703	27,087,315	26,392,134	25,347,029
Use Fuel Tax (Net)	2,082,548	1,648,438	1,415,667	1,292,229	1,056,420	1,044,086
Motor Carrier Tax (Net)	15,253	15,136	10,436	13,124	17,317	26,665
Motor Vehicle Fees-Drivers' Licenses	13,997,892	13,747,592	13,494,472	11,904,537	11,727,932	10,936,000
Other Taxes	771,532	695,549	606,829	549,888	549,250	550,979
From Federal Government	20,934,306	20,230,000	18,700,951	23,473,969	28,583,174	22,865,969
From Cities-Towns-Counties	2,712,432	2,119,236	2,098,527	2,116,431	2,172,441	2,440,259
Service Charges-Current Services	284,768	224,474	277,904	288,817	279,813	352,048
Other Revenues	1,269,202	865,828	923,284	620,815	729,217	823,734
Contrib.-Transf. From Other Funds:						
General Fund	<u>1,129,778</u>	<u>1,021,012</u>	<u>986,542</u>	<u>836,556</u>	<u>746,586</u>	<u>621,879</u>
TOTAL HIGHWAY FUND REVENUES	77,948,338	69,656,639	66,708,318	68,183,686	72,254,288	65,008,655

TOTAL  
HIGHWAY FUND - EXPENDITURES  
FISCAL YEARS 1965 - 1970

EXPENDITURES	1970	1969	1968	1967	1966	1965
General Administration			3,221,458	3,285,701	2,913,442	2,619,342
Protection-Persons, Property			3,760,890	3,449,062	3,056,524	2,701,985
Highway - Bridges:						
Highway Construction			37,118,634	39,478,400	39,968,903	37,402,835
Highway Maintenance			11,425,791	11,448,962	11,288,430	11,085,576
Bridge Construction			1,194,397	983,130	1,521,671	1,234,637
Bridge Maintenance			913,658	1,056,778	829,684	1,020,948
Snow Removal-Sanding			8,518,410	7,605,035	6,563,434	6,098,132
Other			946,790	1,169,539	725,818	904,961
Interest - Bonded Debt			1,188,425	1,053,275	797,250	903,350
Contrib.-Transf. to Other Funds:						
General Fund			237,105	241,640	222,350	215,877
Other Special Revenue Funds			5,776	5,667	4,596	6,744
Public Service Enterprises			3,027,540	3,053,720	102,280	8,395
Trust-Agency Funds			1,345,648	942,850	930,060	781,293
Working Capital Fund			3,500	----	----	----
Debt Retirement			2,750,000	2,600,000	4,100,000	4,600,000
* NEW GROUPINGS						
General Administration	2,056,833	1,703,283				
Protection-Persons, Property	5,027,793	3,889,469				
Highways and Bridges	67,564,011	62,666,291				
Debt Service	5,204,675	4,646,565				
Other	1,142,741	1,405,578				
TOTAL	80,996,055	74,311,187	75,658,023	76,373,764	73,024,446	69,584,081

\* 1969&1970 Group Control headings were changed in the Controller's report due to consolidations and new coding system. This must be considered when using figures for comparison purposes.

TOTAL  
OTHER SPECIAL REVENUE FUNDS - REVENUES  
FISCAL YEARS 1965 - 1970

REVENUES	1970	1969	1968	1967	1966	1965
Maine Forestry District Tax	1,189,614	1,075,045	907,819	1,069,388	592,951	593,548
Gasoline-Use Fuel Tax (Net)	308,435	451,204	329,953	277,028	223,520	131,568
Sardine Development Tax	210,691	329,490	329,120	281,968	341,210	224,357
Insurance Company Taxes	268,961	160,865	151,569	141,844	135,482	127,601
Hunting-Fishing & Related Licenses	3,059,149	2,699,341	2,617,677	2,465,917	2,165,959	1,980,439
Other Taxes	1,912,775	1,494,860	1,402,216	1,317,832	1,297,668	1,199,209
From Federal Government	61,324,690	18,668,807	17,163,041	17,310,990	15,516,480	7,859,718
From Cities-Towns-Counties	366,426	131,348	121,428	106,526	117,375	118,995
Service Charges - Current Services	3,183,296	2,751,296	2,730,157	1,899,829	1,587,357	1,486,354
Other Revenues	884,913	2,058,826	1,809,157	1,437,675	1,187,192	702,606
Transfers From Other Op. Funds	937,384	610,758	478,801	323,714	323,168	163,694
TOTAL SPECIAL FUND REVENUES	73,646,339	30,431,853	28,040,942	26,632,714	23,488,367	14,588,102

TOTAL  
OTHER SPECIAL REVENUE FUNDS - EXPENDITURES  
FISCAL YEARS 1965 - 1970

(12)

EXPENDITURES	1970	1969	1968	1967	1966	1965
General Administration			1,597,133	1,151,273	941,261	522,957
Protection - Persons, Property			1,067,361	961,748	823,391	822,622
Develop. - Conserv. Natural Resources			6,779,510	6,335,262	5,876,798	5,249,407
Health-Welfare-Charities			2,951,737	2,897,532	1,936,233	1,212,157
Mental Health & Corrections			345,817	268,111	183,507	244,229
Education - Libraries			10,424,775	9,932,043	8,439,543	3,049,821
Recreation and Parks			248,752	73,889	3,936	4,596
Maine Employment Security Commission			3,548,213	3,328,169	2,975,683	2,306,159
Other Expenditures			---	770	---	---
Contrib.-Transf.to Other Funds						
General Fund			453,976	367,855	409,921	170,185
Public Service Enterprises			---	---	---	---
(Misc)						
Trust-Agency Funds			651,537	517,831	428,516	406,595
Working Capital Funds			10,000	---	---	---
Bond Fund			9,600	1,212	---	---
* NEW GROUPINGS						
General Administration	1,338,465	1,492,019				
Protection-Persons, Property	3,235,006	2,617,736				
Development & Conservation	7,690,454	6,366,670				
Health & Sanitation	2,035,916	1,729,307				
Social Services	44,591,460	4,769,838				
Mental Health & Corrections	1,619,508	1,326,498				
Education	11,871,813	10,280,981				
Culture, History & Recreation	630,723	369,163				
TOTAL	73,013,349	28,952,215	28,088,414	25,835,700	22,018,793	13,988,732

\* 1969 & 1970 Group Control headings were changed in the Controller's report due to consolidations and new coding system. This must be considered when using figures for comparison purposes.

GENERAL FUND

STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE</u> <u>JUNE 30th</u>
1957	\$12,301,669
1958	\$ 2,244,182
1959	\$ 6,310,676
1960	\$ 3,801,476
1961	\$ 7,328,132
1962	\$ 2,518,457
1963	\$ 3,255,471
1964	\$ 4,084,555
1965	\$13,727,350
1966	\$ 906,567
1967	\$ 9,305,032
1968	(\$ 138,893)
1969	\$ 3,298,580
1970	\$11,638,118



GENERAL FUND EXPENDITURES  
OF  
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
1963	\$5,066,169
1964	\$3,482,190
1965	\$1,585,217
1966	\$3,172,345
1967	\$7,405,040
1968	\$6,646,355
1969	\$3,933,984
1970	\$3,954,994

GENERAL FUND  
EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH YEAR</u>
1957	\$170,014
1958	\$ 92,596
1959	\$128,377
1960	\$240,628
1961	\$181,353
1962	\$302,402
1963	\$285,606
1964	\$179,499
1965	\$287,682
1966	\$249,301
1967	\$343,840
1968	\$151,604
1969	\$338,574
1970	\$608,283
Balance July 1, 1970	\$800,000

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

HIGHWAY FUND  
STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE JUNE 30th</u>
1957	\$5,653,575
1958	\$4,507,338
1959	\$4,173,198
1960	\$5,578,507
1961	\$6,502,790
1962	\$4,826,982
1963	\$3,859,577
1964	\$2,519,764
1965	\$3,131,375
1966	\$2,551,645
1967	\$3,269,872
1968	\$4,667,675
1969	\$3,314,921
1970	\$5,586,435

# TAX AND REVENUE SOURCE

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

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

STATE TAX OR REVENUE SOURCE	<u>UNDEDICATED</u> Accrues to Gen. Fund	<u>DEDICATED</u> Accrues to Highw. Fund	<u>DEDICATED</u> Accrues to Spec. Funds
Sales-Use Tax	x		
Income Tax	x		
Liquor-Beer Tax (Net)	x		
Cigarette Tax	x		
Inheritance Tax	x		
Estate Tax	x		
Railroad Tax	x		x-1% Towns, etc.
Tel. & Tel. Co. Tax	x		x-All in excess of \$3,300,000-Towns, etc.
Corporate Franchise Tax	x		
Bank-Trust Co. Stock Tax			x-100%-Towns, etc.
Insurance Company Tax	x		x- $\frac{1}{2}$ of 1% - Fire Investigation
Real Estate Transfer Tax	x		
Pari-Mutuel Revenue	x		x-1% Stipend Fund
Gasoline-Use Fuel Tax		x	
M.Vehicle Fees-Operators' Lic.		x	
State Property Tax (Wild Lands)	x		x-Township-Roads- Schools, etc.
Hunting-Fishing Licenses			x-Inland Fish & Game
Forestry District Tax			x-Forest Fire Control
Sardine Tax			x-} Development
Potato Tax			x-} and
Blueberry Tax			x-) Conservation
Milk Tax			x-) Purposes

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

- I. A Sales Tax is imposed at the rate of 5% of the sale price of all tangible personal property and telephone and telegraph services sold at retail in this State, and upon the rental charged for living quarters in hotels, rooming houses, tourists or trailer camps. Generally speaking, the exclusions are food, fuels for domestic use, agricultural materials used in agricultural production, sales to certain hospitals and schools, auto trade-ins, items already taxed such as motor fuels, cigarettes, etc.
- II. A Use Tax is imposed at the rate of 5% of the purchase price on the storage, use or other consumption in this State of tangible personal property purchased at retail sale when sales tax is not paid at the time of purchase. This tax is basically a tax upon items purchased outside the State for use in Maine.

Note: Originally enacted 1951 at 2% - amended in 1957 increasing to 3% - amended in 1959 to include living quarter rentals thus broadening the tax base - amended in 1963 increasing rate to 4% - amended in 1965 to include telephone and telegraph service charges - amended in 1967 increasing to 4½% effective 11/1/67 - amended in 1969 increasing to 5% effective 6/1/69.

LIQUOR AND BEER TAX (Adopted 1933-34) - M.R.S.A. Title 28

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

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

- I. Individual Income Tax. A tax is imposed for each taxable year on the entire taxable income of every resident individual of this State and on the taxable income of every nonresident individual which is derived from sources within this State. The amount of tax is determined in accordance with the following table:

If the taxable income is:	The tax is:
Not over \$2,000	1% of the taxable income
\$2,000 but not over \$5,000	\$20. plus 2% of excess over \$2,000
\$5,000 but not over \$10,000	\$80. plus 3% of excess over \$5,000
\$10,000 but not over \$25,000	\$230. plus 4% of excess over \$10,000
\$25,000 but not over \$50,000	\$830. plus 5% of excess over \$25,000
\$50,000 or more	\$2,080 plus 6% of excess over \$50,000

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

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

Note: Effective date of individual income tax, July 1, 1969

- II. Corporate Income Tax. The Maine corporate income tax is levied at the flat rate of 4% of "Maine net income". "Maine net income" is the taxable income of the corporation under the federal income tax law, or that portion of such income allocated or apportioned to Maine in the case of a corporation doing business both within and without Maine.

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

Note: Effective date of corporate income tax, January 1, 1969

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

A tax is imposed on all cigarettes held in this State by a person for sale - said tax to be at the rate of 6 mills per cigarette or 12¢ per package of 20.

Note: Original tax imposed July 1, 1941 at 1 mill or 2¢ pkg.  
Increased July 1, 1947 to 2 mills or 4¢ pkg.  
" July 1, 1955 " 2½ " " 5¢ "  
" July 1, 1961 " 3 " " 6¢ "  
" July 1, 1965 " 4 " " 8¢ "  
" July 1, 1967 " 4½ " " 9¢ "  
" Nov. 1, 1967 " 5 " " 10¢ "  
" June 1, 1969 " 6 " " 12¢ "

INHERITANCE TAX (Adopted 1893) - M.R.S.A. Title 36

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

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

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

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

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

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

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

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

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

There is, in addition to the inheritance tax, an estate tax upon all estates which are subject to taxation under the Federal Revenue Act of 1926. The tax is imposed upon the transfer of the estate of every person who at the time of his death was a resident of this State. The amount of the tax is the equivalent of the amount by which 80% of the federal estate tax payable under the 1926 Act exceeds the amount of the inheritance tax to be paid. Tax imposed upon the transfer of all real property or tangible personal property, etc.

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

RAILROAD TAXATION (Adopted 1872-1883) - M.R.S.A. Title 36

An excise tax is levied upon gross transportation receipts, the statutory rate varying from 3-1/4% to 5-1/4%, depending on the relation of net railway operating income to gross transportation receipts. However, the law was amended in 1961 to provide for an applicable rate, when net operating income does not represent at least 5-3/4% of investment, of not less than 2% in 1964 and 1965, and not less than 1% thereafter. Since no railroads in Maine are presently earning 5-3/4% of investment, the minimum rate of 1% is at present the effective rate of this tax.

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

Amended 1951 - gross receipt tax reduced by 1/4 of 1% - amended 1955 from 2 to 1-3/4% - amended 1961 establishing new minimum rates.



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

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

(2) ... exceed \$ 5,000 but do not exceed \$10,000 - 1-1/2%

(3) ... " 10,000 " " " " 20,000 - 1-3/4%

(4) ... " 20,000 " " " " 40,000 - 2%

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

II. Taxation of Telegraph Co. - The amount of annual excise tax on telegraph companies shall be 6% of its total gross operating revenues from its operations within this State during the calendar year preceeding the year for which the tax is assessed.

Note: Revenue from the telephone and telegraph tax, in excess of \$3,300,000 per year, is returned to municipalities on the basis of population.

Amended 1955 increasing maximum rate on telephone companies from 6% of gross receipts to 7% of total gross operating revenue and establishing flat rate of 6% for telegraph companies - amended 1963 to change basis of reimbursing municipalities.

CORPORATE FRANCHISE TAX (Adopted 1901) - M.R.S.A. Title 36

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

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

B. Also on all shares without par value -

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

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

Note: Recent amendments include 1955 which doubled the fees.

BANK AND TRUST COMPANY STOCK TAX (Adopted 1909) - M.R.S.A. Title 36

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

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

INSURANCE COMPANY TAXES (Adopted 1874) - M.R.S.A. Title 36

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

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

(Every fire insurance company or association doing business or collecting premiums or assessments in the State shall pay in addition to the taxes now imposed by law 1/2 of 1% of the gross direct premiums for fire risks less allowable deduction. These funds shall be used solely to defray expenses by the Insurance Commission in fire prevention, investigation, rules and regulations and educating the public in fire safety. M.R.S.A. Title 25 Sec. 2399)

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

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

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

## PARI-MUTUEL REVENUE

- I. Harness Racing (Adopted 1935) - M.R.S.A. Title 8  
Each person, association or corporation licensed to conduct a race or race meet under the provisions of this Chapter shall pay to the Treasurer of the State, to be credited to the General Fund of the State, a sum equal to 6% of the total contributions to all pari-mutuel pools conducted at any race meet.

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

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

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

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

- II. Running Horse Racing (Adopted 1949) - M.R.S.A. Title 8  
Each person, association, corporation, trust or partnership licensed to conduct a race or race meet shall pay to the Treasurer of the State to be credited to the General Fund, a tax equal to 6% of the total contributions to all pari-mutuel pools.

A sum equal to 1/6 of the tax on all pari-mutuel pools shall be returned to the licensees for costs of operation, maintenance, and repair.

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

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

Amended 1957 from 1/2% to 1% and 5 1/2% to 6% - amended 1963 to allow 1/6 of the tax collected to be returned to licensees.

GASOLINE AND USE FUEL TAX (Adopted 1923)

I. Gasoline Tax - M.R.S.A. Title 36

An excise tax is levied and imposed at the rate of 8¢ per gallon upon internal combustion engine fuel sold or used within this State. Seven cents of the tax so paid on such fuel used in commercial motor boats, tractors used for agricultural purposes, vehicles used on rail and tracks or in stationary engines or in mechanical or industrial arts shall be refunded as provided. Provides full refund to common carrier passenger service vehicles.

Note: Amended in 1955 increasing to 7¢ from 6¢ and increasing refund amount to 6¢ or 6/7 from 5¢ - amended 1963 with regard to refund on gasoline used in pleasure boats. Amended in 1965 to discontinue refunds for pleasure boat use and to set aside 1.25% of gasoline tax revenue, 80% after deduction of commercial boat refunds to be paid into boating facilities fund, 20% to Department of Sea & Shore Fisheries. Amended in 1965 (Special Session) to provide full refund to certain common passenger carriers and to provide 1/2 of 1% shrinkage allowance for retail gasoline dealers. Amended in 1969 increasing tax to 8¢.

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

An excise tax at the rate of 8¢ per gallon is imposed on all users of fuel other than gasoline upon the use of such fuel by any person within this State, only when such fuel is used in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways or turnpikes. Provides full refund to certain common carrier passenger services.

Note: Amended 1969 increasing to 8¢ from 7¢ per gallon.

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

Passenger vehicles (for hire, double fees)	\$15.00
Initial plates	5.00 per year
Motorcycles	5.00
Antique Motor vehicles	7.50
Semi-trailers	5.00
Farm trailers	2.00
Boat, house and camp trailers generally	5.00
Homemade farm tractors	2.00
Special mobile equipment	10.00
Stock cars	5.00
Trucks and truck tractors registered for gross weight	15.00 to \$600
Farm trucks registered for gross weight	21.00 to \$140
Dealer registration fees	25.00 plus \$10. per plate
Transporter plate	25.00 plus \$10. per plate
Motorcycle dealers (certificate & 3 plates)	15.00
Boat trailer dealers ( " & 2 " )	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 on second birthdate after date of issue)	5.00 - 2 years
Operator's permit and examination	3.00
Driver education - license to instruct	25.00
School bus - permit to operate upon examination	3.00

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

Applies to organized and unorganized beginning in 1821 to 1951.

Beginning in 1952 the State property tax, as far as State revenues are concerned, is limited to property in the unorganized areas of the State subject to credits being taken from it towards the payment of road and education costs. It is currently levied at the rate of 15 mills.

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

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

Resident fishing license	\$ 4.00
" hunting license	4.00
" combination license	7.25
Jr. Resident hunting license (10-16 years)	1.00
Nonresident big game (bear or deer)	33.25
Nonresident small game	17.25
Jr. nonresident - small game (12-14 years)	10.25
Nonresident fishing (3 days)	5.00
Nonresident fishing (7 days)	6.00
Nonresident fishing (15 days)	7.75
Nonresident fishing (season)	11.00
Jr. Nonresident fishing (12-16 years)	2.25
Trapping state-wide (no agent fee)	10.00
Trapping organized territory (no agent fee)	5.00
Beaver trapping state-wide (no agent fee)	10.00
" (\$1.00 for tagging)	
Nonresident trapping license (no agent fee)	200.00
Camp license (boys & girls), Blanket "	\$30,\$50,\$75
Camp license (sporting camp) "	10.00
Guides license - resident "	15.00
" " nonresident "	50.00
Bow & Arrow hunting - resident	5.25
Bow & Arrow hunting - nonresident	15.25

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

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

Adopted 1917 - nonresident fishing license - \$2.00

" 1919 - first resident hunting & fishing license - 25¢ (life-time license)

" 1920 - nonresident hunting license - \$15.00

(Since then laws have been revised to present status as shown by above schedule)

FORESTRY DISTRICT TAX (Adopted 1909, 1959 P.L. 376) - M.R.S.A. Title 36

A tax of 8½ mills on the dollar is assessed upon all the property in the Maine Forestry District. The Forestry District includes practically all of the unorganized area of the State and over 50 unorganized municipalities which are adjacent to the unorganized areas.

Note: Rate increased from 4-3/4 to 5-1/4 mills in 1965.  
Rate increased from 5-1/4 to 9-1/2 mills in 1967 for year 1967 only and then decreased from 9-1/2 mills to 8 mills in 1968.  
Rate increased from 8 mills to 8-1/2 in 1969 plus 1 mill for Spruce Budworm Control for the year 1970.

**SARDINE DEVELOPMENT TAX** (Adopted 1951) - M.R.S.A. Title 36

An excise tax is levied and imposed upon the privilege of packing sardines. An excise tax of 25¢ per case on the type of canned sardines packed as provided.

**Note:** Purpose to advertise, research, study and conserve the industry along with promoting the prosperity and welfare of the State. Amended 1963 striking provision for \$500,000 limit on collections. Amended 1965 to exempt exported sardines.

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

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

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

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

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

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

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

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

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

**Note:** Amended 1967 increasing tax from 2¢ to 3¢ per hundred weight. Amended 1969 increasing tax from 3¢ to 5¢ per hundred weight. Purpose to promote the prosperity and welfare of the State and dairy industry.



TRUST AND AGENCY FUNDS  
Balances Years Ended June 30th

YEAR	TOTAL EXPENDABLE FUNDS	TOTAL NON-EXPENDABLE FUNDS	TOTAL FUNDS BALANCE
1957	\$ 36,151,752.	\$3,445,561.	\$ 39,597,313.
1958	\$ 41,024,259.	\$3,381,339.	\$ 44,405,598.
1959	\$ 47,585,904.	\$3,455,036.	\$ 51,040,940.
1960	\$ 54,456,937.	\$3,485,925.	\$ 57,942,862.
1961	\$ 61,294,824.	\$4,037,886.	\$ 65,332,710.
1962	\$ 70,185,202.	\$4,108,881.	\$ 74,294,083.
1963	\$ 79,280,351.	\$4,182,285.	\$ 83,462,637.
1964	\$ 90,419,601.	\$4,369,163.	\$ 94,788,765.
1965	\$102,027,344.	\$5,555,977.	\$107,583,321.
1966	\$114,298,100.	\$5,546,301.	\$119,844,401.
1967	\$126,471,914.	\$5,688,113.	\$132,160,027.
1968	\$141,843,851.	\$5,815,855.	\$147,659,707.
1969	\$157,783,018.	\$5,640,542.	\$163,423,561.
1970	\$172,136,075.	\$5,736,260.	\$177,872,336

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

### SUMMARY OF BONDED DEBT

The following page contains a schedule, SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1970.

This schedule covers the fiscal years of 1958 through June 30, 1970. The Total Interest column represents the total amount of interest paid by all funds as does the Total Bonds Retired and New Bonds Issued with the Total Bonded Debt shown as of June 30th of each fiscal year.

Also included in this report are the totals of the Authorized but Unissued Bonds as of June 30th, 1970.

In addition to the figures shown in this schedule, the State's credit is pledged to a limit of \$80,000,000 of Maine Industrial Building Authority insured loans. There are \$24,137,194 of these loans outstanding and conditional commitments for \$8,828,700 in additional loans as of June 30, 1970. The State's credit is also pledged to a limit of \$17,000,000 of Maine Recreation Authority insured loans. There are \$5,140,920 of these loans outstanding and conditional commitments for \$4,885,000 in additional loans as of June 30, 1970. The State's credit is also pledged to a limit of \$1,000,000 for Loans for Maine Students in Higher Education and \$20,456,000 for Maine School Building Authority bonds.

SUMMARY OF BONDED DEBT

YEAR						TOTALS ALL FUNDS			TOTAL BONDED DEBT JUNE 30
	GENERAL FUND	HIGHWAY FUND	UNIVERSITY OF MAINE and ETV	PUBLIC SERVICE ENTERPRISES	TEACHERS COLLEGES and VOC.	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	
1958	---	20,600,000	---	11,410,000	---	630,736	3,225,000	---	32,010,000
1959	---	24,000,000	---	13,190,000	---	664,807	320,000	5,500,000	37,190,000
1960	3,950,000	29,400,000	3,300,000	13,425,000	---	874,426	3,865,000	16,750,000	50,075,000
1961	3,800,000	24,750,000	3,300,000	13,235,000	---	1,184,516	4,990,000	---	45,085,000
1962	3,380,000	28,500,000	6,000,000	13,199,000	2,600,000	1,114,725	3,606,000	12,200,000	53,679,000
1963	2,960,000	24,800,000	9,460,000	12,935,000	2,600,000	1,303,482	4,424,000	3,500,000	52,755,000
1964	10,960,000	34,550,000	11,265,000	12,716,000	4,030,000	1,343,851	5,084,000	25,850,000	73,521,000
1965	10,540,000	29,950,000	11,035,000	12,420,000	3,975,000	2,032,615	5,601,000	---	67,920,000
1966	21,140,000	25,850,000	16,775,000	11,144,000	3,895,000	1,960,844	6,586,000	17,470,000	78,804,000
1967	21,170,000	36,250,000	16,485,000	7,817,000	7,765,000	2,739,224	7,177,000	17,860,000	89,487,000
1968	24,775,000	41,000,000	16,190,000	4,550,000	14,385,000	2,921,429	7,802,000	19,215,000	100,900,000
1969	48,045,000	47,375,000	15,810,000	4,310,000	15,160,000	3,558,003	5,785,000	35,585,000	130,700,000
1970	88,020,000	43,670,000	15,430,000	4,020,000	14,865,000	5,337,556	7,720,000	43,025,000	166,005,000

Authorized Bonds - Unissued

Highway and Bridge Loan	1969	\$36,800,000
General Improvement Loan 1963, 64, 65, 67 & 69		70,063,500
State Teachers Colleges	1963	3,000
TOTAL AUTHORIZED BONDS		<u>\$106,866,500</u>

TOTAL STATE BONDED DEBT	
June 30, 1970	\$166,005,000
TOTAL UNISSUED AUTHORIZED BONDS	
June 30, 1970	<u>106,866,500</u>
TOTAL AUTHORIZED BONDED DEBT	
June 30, 1970	\$272,871,500

The following bond issues are subject to referendum in November, 1970:

Highway - Reconstruct Route 6	\$ 30,000,000
School Bldg. Construction	50,000,000
Removal & abatement of oil discharges	<u>4,000,000</u>
	\$ 84,000,000

NEW ENGLAND STATES  
PER CAPITA PERSONAL INCOME  
and  
PER CAPITA STATE TAX COLLECTIONS  
IN 1969

Per Capita Personal Income

United States	\$3,687.00
Maine	\$3,054.00
New Hampshire	\$3,471.00
Vermont	\$3,247.00
Massachusetts	\$4,156.00
Rhode Island	\$3,858.00
Connecticut	\$4,595.00

Per Capita State Tax Collections

United States - Average	\$208.73
Maine	\$161.78
New Hampshire	\$116.10
Vermont	\$229.82
Massachusetts	\$225.36
Rhode Island	\$219.34
Connecticut	\$180.12

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

Per Capita Percentage:  
Tax Collections to Personal Income

United States	5.66%
Maine	5.30%
New Hampshire	3.34%
Vermont	7.08%
Massachusetts	5.42%
Rhode Island	5.69%
Connecticut	3.92%

SOURCE: U.S. Dept. of Commerce - Office of Business Economics  
Bureau of the Census, State Tax Collections in 1969