

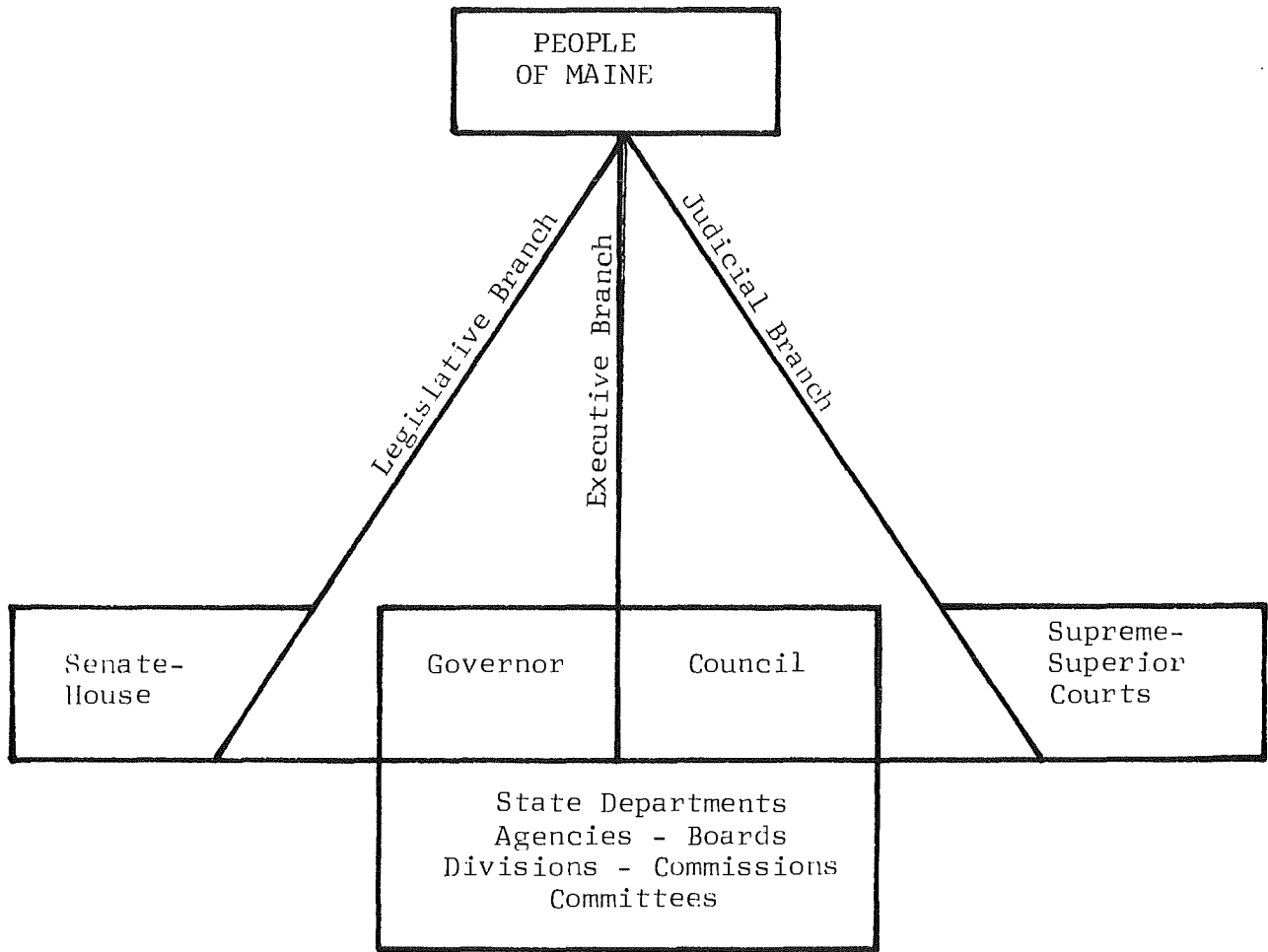
MAINE STATE LEGISLATURE

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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 Capital Project, General Long Term Debt, Enterprise Fund, Intragovernmental Services, 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

| <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> |
| Income Tax | Gas-Use Fuel Tax | From Federal Government |
| Sales and Use Tax | License-Registration Fees | Hunting-Fishing Licenses |
| Federal Grants | Federal Grants | Service Charges-Current Services |
| Liquor and Beer Tax | Cities-Towns-Counties | Other Taxes |
| Cigarette Tax | Other Revenues | Maine Forestry District Taxes |
| Other Revenues | All Other Taxes | Sardine Development Tax |
| Public Utilities Tax | | Other Revenues |
| Estate-Inheritance Tax | | Gas-Use Fuel Tax |
| Insurance Company Tax | | Taxes on Insurance Companies |
| Wild Lands Tax | | From Cities-Towns-Counties |
| All Other Taxes | | Transferred From Other Operating Funds |
| Pari-Mutuels Tax | | |
| <u>Expenditures</u> | <u>Expenditures</u> | <u>Expenditures</u> |
| General Administration | General Administration | General Administration |
| Protection | Protection | Protection-Persons, Property |
| Development & Conservation | Highways & Bridges | Development & Conservation |
| Health & Sanitation | Debt Service | Health & Sanitation |
| Social Services | Other | Social Services |
| Mental Health & Corrections | | Mental Health & Corrections |
| Education | | Education |
| Culture, History & Recreation | | Culture, History & Recreation |
| Debt Service | | |
| Other | | |

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 1972, 1970 and 1968 for comparison purposes.)

| <u>REVENUE</u> | <u>PERCENTAGE AMOUNT RECEIVED</u> | | |
|---------------------------------------|-----------------------------------|-------------|-------------|
| | <u>1972</u> | <u>1970</u> | <u>1968</u> |
| From Federal Government | 32.5% | 26.0% | 25.6% |
| Sales-Use Tax | 21.4 | 25.3 | 26.7 |
| Gasoline-Use Fuel Tax (Net) | 9.8 | 11.3 | 12.8 |
| Unemployment Compensation Tax | * 3.2 | -- | -- |
| Income Tax | 7.7 | 8.3 | -- |
| Liquor-Beer (Net) | 4.1 | 5.4 | 6.8 |
| Motor Vehicle Fees-Operator's License | 3.2 | 4.3 | 5.8 |
| Cigarette Tax | 3.9 | 4.5 | 5.3 |
| Public Utilities Taxes | 1.4 | 1.2 | 1.6 |
| Service Charges-Current Services | 2.1 | 2.3 | 3.1 |
| Inheritance-Estate Taxes | 1.5 | 1.5 | 2.0 |
| From Cities-Towns-Counties | .7 | 1.5 | 1.4 |
| Insurance Company Taxes | 1.1 | 1.3 | 1.6 |
| Other Taxes | 1.2 | 1.4 | 1.6 |
| Other Revenues | 4.3 | 3.5 | 3.1 |
| Hunting-Fishing Licenses | .7 | .9 | 1.1 |
| Commission on Pari-Mutuels | .3 | .5 | .6 |
| State Tax on Wild Lands | .5 | .4 | .5 |
| Maine Forestry District Tax | .4 | .4 | .4 |
| | 100.0% | 100.0% | 100.0% |

* Unemployment Compensation Tax treated as a separate fund prior to 1972.

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 1972, 1970 and 1968 for comparison purposes.)

| <u>EXPENDITURES</u> | <u>PERCENTAGE AMOUNT EXPENDED</u> | | |
|---|-----------------------------------|-------------|---------------|
| | <u>1972</u> | <u>1970</u> | <u>1968</u> |
| Highways - Bridges | | | 24.3% |
| Health-Welfare-Charities | | | 16.5 |
| Education-Libraries | | | 27.5 |
| Mental Health - Corrections | | | 7.3 |
| Development - Conservation Nat. Resources | | | 4.6 |
| Contributions to Other Funds | | | 6.9 |
| General Administration | | | 4.8 |
| Protection - Persons, Property | | | 3.3 |
| Debt Retirement | | | 1.7 |
| MESC - Administration | | | 1.4 |
| Interest - Bonded Debt | | | .8 |
| Miscellaneous Expenditures | | | .9 |
| | | | <u>100.0%</u> |

* NEW GROUPINGS

| | | |
|----------------------------------|-----------|------------|
| General Administration | 3.7% | 3.8% |
| Protection of Persons & Property | 3.3 | 3.8 |
| Development and Conservation | 4.5 | 4.3 |
| Highway - Bridges | 19.2 | 21.2 |
| Health & Sanitation | .9 | 1.5 |
| Social Services | ** 31.6 | 22.1 |
| Mental Health & Corrections | 6.1 | 7.5 |
| Education | 25.3 | 29.5 |
| Culture, History & Recreation | .8 | .9 |
| Debt Service | 3.7 | 3.8 |
| Other | <u>.9</u> | <u>1.6</u> |
| | 100.0% | 100.0% |

* 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.

** Includes \$37,281,619 of Employment Security Funds treated as a separate fund prior to 1972.

TOTAL
 OPERATING REVENUES - ALL FUNDS
 (General Fund - Highway Fund - Special Funds)
 FISCAL YEARS 1967 - 1972

(5)

| REVENUES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| State Tax - Wildlands | 2,317,829 | 1,376,338 | 1,300,341 | 1,337,072 | 1,211,466 | 1,243,871 |
| Maine Forestry District Tax | 1,697,774 | 1,340,761 | 1,189,614 | 1,075,045 | 907,819 | 1,069,388 |
| Inheritance-Estate Taxes | 7,390,493 | 5,950,023 | 4,944,211 | 5,059,256 | 4,666,860 | 4,871,221 |
| Sales - Use Taxes | 102,677,940 | 91,987,005 | 83,240,426 | 70,381,970 | 62,350,013 | 54,669,067 |
| Gasoline-Use Fuel Tax (Net) | 46,762,475 | 39,331,573 | 37,156,861 | 31,204,147 | 29,949,760 | 28,669,698 |
| Unemployment Compensation Tax * | 15,243,009 | ---- | ---- | ---- | ---- | ---- |
| Income Tax | 36,767,405 | 32,435,855 | 27,142,370 | ---- | ---- | ---- |
| Cigarette Tax | 18,733,670 | 15,540,551 | 14,741,735 | 13,150,357 | 12,424,097 | 10,428,811 |
| Public Utilities Tax | 6,655,750 | 3,764,068 | 3,772,961 | 3,749,526 | 3,743,703 | 3,726,677 |
| Insurance Company Taxes | 5,226,451 | 4,716,921 | 4,281,605 | 4,203,574 | 3,833,006 | 3,657,124 |
| Motor Vehicle Fees-Drivers' Lic. | 15,090,219 | 14,223,332 | 13,997,892 | 13,747,592 | 13,494,472 | 11,904,537 |
| Hunting-Fishing Licenses | 3,258,346 | 3,126,811 | 3,059,149 | 2,699,341 | 2,617,677 | 2,465,917 |
| Commission, Pari-Mutuels | 1,673,505 | 1,736,303 | 1,459,897 | 1,490,572 | 1,397,534 | 1,384,390 |
| Other Taxes | 5,934,870 | 5,279,631 | 4,737,865 | 3,995,308 | 3,752,808 | 3,437,311 |
| From Federal Government | 155,729,745 | 121,062,767 | 85,287,283 | 68,248,685 | 59,919,770 | 61,131,382 |
| From Cities-Towns-Counties | 3,400,420 | 4,290,212 | 5,012,107 | 3,331,284 | 3,248,094 | 3,217,846 |
| Service Charges-Current Services | 9,880,760 | 9,025,642 | 7,434,211 | 8,100,602 | 7,342,621 | 5,994,965 |
| Liquor-Beer (Net) | 19,218,651 | 18,437,793 | 17,593,590 | 16,402,059 | 15,845,002 | 13,021,230 |
| Other Revenues | 13,669,580 | 6,874,089 | 6,662,518 | 5,685,654 | 5,159,410 | 4,052,925 |
| Transfers from Other Op. Funds | <u>6,935,802</u> | <u>4,939,607</u> | <u>4,939,673</u> | <u>2,722,465</u> | <u>2,156,426</u> | <u>1,769,766</u> |
| TOTAL OPERATING REVENUES | 478,264,702 | 385,439,290 | 327,954,317 | 256,584,518 | 234,020,544 | 216,716,134 |

* Unemployment Compensation Tax treated as a separate fund prior to 1972.

TOTAL
OPERATING EXPENDITURES - ALL FUNDS
(General Fund - Highway Fund - Special Funds)
FISCAL YEARS 1967 - 1972

(6)

| EXPENDITURES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|-----------------------------------|----------------|-------------|-------------|-------------|-------------|-------------|
| General Administration | | | | | 11,800,991 | 11,578,257 |
| Protection - Persons, Property | | | | | 8,286,542 | 7,452,866 |
| Develop - Conserv. Nat. Resources | | | | | 11,354,769 | 11,072,097 |
| Health - Welfare - Charities | | | | | 40,834,847 | 36,196,608 |
| Mental Health & Corrections | | | | | 18,040,659 | 17,477,500 |
| Education - Libraries | | | | | 68,138,941 | 60,307,088 |
| Highways - Bridges | | | | | 60,117,680 | 61,741,848 |
| MESC - Administration | | | | | 3,548,213 | 3,328,169 |
| Interest - Bonded Debt | | | | | 2,023,343 | 1,850,985 |
| Miscellaneous Expenditures | | | | | 2,137,399 | 1,038,343 |
| Transfers to Other Op. Funds | | | | | 2,156,426 | 1,769,766 |
| Other Transfers | | | | | 14,937,414 | 12,559,711 |
| Debt Retirement | | | | | 4,295,000 | 3,620,000 |
| * NEW GROUPINGS | | | | | | |
| General Administration | 18,059,985 | 13,837,960 | 12,103,517 | 10,730,995 | | |
| Protection-Persons & Property | 15,844,657 | 14,569,328 | 12,191,963 | 10,050,842 | | |
| Development & Conservation | 21,651,703 | 15,625,154 | 13,680,019 | 11,749,074 | | |
| Highways and Bridges | 92,511,795 | 86,769,502 | 67,564,011 | 62,666,291 | | |
| Health & Sanitation | 4,495,685 | 4,435,808 | 4,760,157 | 4,201,177 | | |
| Social Services | ** 152,695,595 | 94,139,180 | 70,326,980 | 50,118,754 | | |
| Mental Health & Corrections | 29,199,879 | 25,474,211 | 23,879,416 | 20,991,788 | | |
| Education | 122,125,673 | 104,414,057 | 93,668,139 | 77,708,474 | | |
| Culture, History & Recreation | 3,551,754 | 3,237,250 | 2,795,837 | 2,364,178 | | |
| Debt Service | 18,067,755 | 15,288,213 | 11,934,266 | 7,937,775 | | |
| Other | 4,501,393 | 5,355,561 | 5,125,770 | 4,558,857 | | |
| TOTAL | 482,705,878 | 383,146,229 | 318,030,081 | 263,078,210 | 247,672,229 | 229,993,242 |

* 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.

** Includes \$37,281,619 of Employment Security Funds treated as a separate fund prior to 1972.

TOTAL
GENERAL FUND - REVENUES
FISCAL YEARS 1967 - 1972

| REVENUES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|----------------------------------|------------------|------------------|------------------|------------------|----------------|----------------|
| State Tax-Wildlands | 2,317,829 | 1,376,338 | 1,300,341 | 1,337,072 | 1,211,466 | 1,243,871 |
| Inheritance-Estate Taxes | 7,390,493 | 5,950,023 | 4,944,211 | 5,059,256 | 4,666,860 | 4,871,221 |
| Income Tax - Individual | 28,179,178 | 23,877,776 | 18,886,014 | ---- | ---- | ---- |
| Income Tax - Corporate | 8,588,226 | 8,558,078 | 8,256,355 | ---- | ---- | ---- |
| Sales - Use Tax | 102,677,940 | 91,987,005 | 83,240,426 | 70,381,970 | 62,350,013 | 54,669,067 |
| Cigarette Tax | 18,733,670 | 15,540,551 | 14,741,735 | 13,150,357 | 12,424,097 | 10,428,811 |
| Public Utilities Tax | 6,655,750 | 3,764,068 | 3,772,961 | 3,749,526 | 3,743,703 | 3,726,677 |
| Insurance Company Taxes | 5,226,451 | 4,716,921 | 4,281,605 | 4,042,709 | 3,681,437 | 3,515,280 |
| Commission, Pari-Mutuels | 1,673,505 | 1,736,303 | 1,459,897 | 1,490,572 | 1,397,534 | 1,384,390 |
| Liquor-Beer (Net) | 19,218,651 | 18,437,793 | 17,593,590 | 16,402,059 | 15,845,002 | 13,021,230 |
| From Federal Government | 3,621,868 | 49,590,946 | 3,028,285 | 29,349,874 | 24,055,777 | 20,346,422 |
| From Cities - Towns - Counties | 127,576 | 1,556,423 | 1,933,248 | 1,080,700 | 1,028,138 | 994,888 |
| Service Charges-Current Services | 4,016,742 | 4,174,596 | 3,966,146 | 5,124,829 | 4,334,559 | 3,806,318 |
| Other Taxes | 1,941,935 | 1,702,188 | 1,573,905 | 1,475,402 | 1,414,642 | 1,287,622 |
| Other Revenues | 6,654,412 | 4,709,976 | 4,508,403 | 2,760,993 | 2,426,968 | 1,994,433 |
| Transfers From Other Op. Funds | <u>1,125,482</u> | <u>2,852,255</u> | <u>2,872,511</u> | <u>1,090,694</u> | <u>691,082</u> | <u>609,495</u> |
| TOTAL GENERAL FUND REVENUES | 218,149,715 | 240,531,247 | 176,359,639 | 156,496,025 | 139,271,284 | 121,899,733 |

TOTAL
GENERAL FUND - EXPENDITURES
FISCAL YEARS 1967 - 1972

| EXPENDITURES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| General Administration | | | | | 6,982,399 | 7,141,282 |
| Protection - Persons, Property | | | | | 3,458,290 | 3,042,056 |
| Develop.-Conserv. Nat. Resources | | | | | 4,575,259 | 4,736,834 |
| Health - Welfare - Charities | | | | | 37,883,110 | 33,299,075 |
| Mental Health - Corrections | | | | | 17,694,842 | 17,209,389 |
| Education - Libraries | | | | | 57,714,166 | 50,375,044 |
| Interest - Bonded Debt | | | | | 834,918 | 797,710 |
| Miscellaneous Expenditures | | | | | 1,888,646 | 963,683 |
| Transfers to Other Op. Funds | | | | | 1,459,568 | 1,154,604 |
| Transfer to Non-Operating Funds | | | | | 9,889,589 | 8,044,097 |
| Debt Retirement | | | | | 1,545,000 | 1,020,000 |
| * NEW GROUPINGS | | | | | | |
| General Administration | 13,488,370 | 10,508,469 | 8,708,217 | 7,535,692 | | |
| Protection - Persons, Property | 4,628,658 | 5,192,681 | 3,929,163 | 3,543,636 | | |
| Development & Conservation | 11,223,453 | 6,387,038 | 5,989,565 | 5,382,403 | | |
| Health & Sanitation | 2,504,131 | 2,266,179 | 2,724,241 | 2,471,870 | | |
| Social Services | 36,172,870 | 79,478,173 | 25,735,519 | 45,348,916 | | |
| Mental Health & Corrections | 26,499,051 | 23,145,384 | 22,259,907 | 19,665,289 | | |
| Education | 101,939,879 | 88,403,493 | 81,796,326 | 67,427,492 | | |
| Culture, History & Recreation | 2,285,977 | 1,969,149 | 2,165,114 | 1,995,015 | | |
| Debt Service | 11,320,738 | 9,716,110 | 6,729,591 | 3,291,210 | | |
| Other | 3,045,516 | 4,198,287 | 3,983,028 | 3,153,279 | | |
| TOTAL | 213,108,647 | 231,264,969 | 164,020,677 | 159,814,806 | 143,925,791 | 127,783,777 |

* 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 1967 - 1972

| REVENUES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|---|------------------|------------------|------------------|------------------|----------------|----------------|
| Gasoline Tax (Net) | 43,446,657 | 36,692,246 | 34,750,623 | 29,089,366 | 28,193,703 | 27,087,315 |
| Use Fuel Tax (Net) | 2,940,582 | 2,326,064 | 2,082,548 | 1,648,438 | 1,415,667 | 1,292,229 |
| Motor Carrier Tax (Net) | 19,226 | 20,037 | 15,253 | 15,136 | 10,436 | 13,124 |
| Motor Vehicle Fees-Drivers' Licenses | 15,090,219 | 14,223,332 | 13,997,892 | 13,747,592 | 13,494,472 | 11,904,537 |
| Other Taxes | 898,469 | 736,936 | 771,532 | 695,549 | 606,829 | 549,888 |
| From Federal Government | 32,364,200 | 34,102,883 | 20,934,306 | 20,230,000 | 18,700,951 | 23,473,969 |
| From Cities-Towns-Counties | 2,270,803 | 2,121,906 | 2,712,432 | 2,119,236 | 2,098,527 | 2,116,431 |
| Service Charges-Current Serv. | 340,551 | 281,234 | 284,768 | 224,474 | 277,904 | 288,817 |
| Other Revenues | 740,071 | 1,194,853 | 1,269,202 | 865,828 | 923,284 | 620,815 |
| Contrib.-Transf. From Other Funds: | | | | | | |
| General Fund | <u>1,281,447</u> | <u>1,156,166</u> | <u>1,129,778</u> | <u>1,021,012</u> | <u>986,542</u> | <u>836,556</u> |
| TOTAL HIGHWAY FUND REVENUES | 99,392,228 | 92,855,662 | 77,948,338 | 69,656,639 | 66,708,318 | 68,183,686 |

TOTAL
HIGHWAY FUND - EXPENDITURES
FISCAL YEARS 1967 - 1972

(101)

| EXPENDITURES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|----------------------------------|-------------|-------------|------------|------------|------------|------------|
| General Administration | | | | | 3,221,458 | 3,285,701 |
| Protection-Persons, Property | | | | | 3,760,890 | 3,449,062 |
| Highway - Bridges: | | | | | | |
| Highway Construction | | | | | 37,118,634 | 39,478,400 |
| Highway Maintenance | | | | | 11,425,791 | 11,448,962 |
| Bridge Construction | | | | | 1,194,397 | 983,130 |
| Bridge Maintenance | | | | | 913,658 | 1,056,778 |
| Snow Removal-Sanding | | | | | 8,518,410 | 7,605,035 |
| Other | | | | | 946,790 | 1,169,539 |
| Interest - Bonded Debt | | | | | 1,188,425 | 1,053,275 |
| Contrib.-Transf. to Other Funds: | | | | | | |
| General Fund | | | | | 237,105 | 241,640 |
| Other Special Revenue Funds | | | | | 5,776 | 5,667 |
| Enterprise Fund | | | | | 3,027,540 | 3,053,720 |
| Trust-Agency Funds | | | | | 1,345,648 | 942,850 |
| Intragovernmental Service Funds | | | | | 3,500 | --- |
| Debt Retirement | | | | | 2,750,000 | 2,600,000 |
| * NEW GROUPINGS | | | | | | |
| General Administration | 3,264,120 | 2,130,829 | 2,056,833 | 1,703,283 | | |
| Protection-Persons, Property | 5,687,768 | 5,280,545 | 5,027,793 | 3,889,469 | | |
| Highways and Bridges | 92,511,795 | 86,769,502 | 67,564,011 | 62,666,291 | | |
| Debt Service | 6,747,017 | 5,572,102 | 5,204,675 | 4,646,565 | | |
| Other | 1,455,877 | 1,157,274 | 1,142,741 | 1,405,578 | | |
| TOTAL | 109,666,578 | 100,910,253 | 80,996,055 | 74,311,187 | 75,658,023 | 76,373,764 |

* 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 1967 - 1972

| REVENUES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|------------------------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Maine Forestry District Tax | 1,697,774 | 1,340,761 | 1,189,614 | 1,075,045 | 907,819 | 1,069,388 |
| Gasoline-Use Fuel Tax (Net) | 356,010 | 293,224 | 308,435 | 451,204 | 329,953 | 277,028 |
| Unemployment Compensation Tax * | 15,243,009 | | | | | |
| Sardine Development Tax | 164,832 | 220,427 | 210,691 | 329,490 | 329,120 | 281,968 |
| Insurance Company Taxes | 342,583 | 327,694 | 268,961 | 160,865 | 151,569 | 141,844 |
| Hunting-Fishing & Related Licenses | 3,258,346 | 3,126,811 | 3,059,149 | 2,699,341 | 2,617,677 | 2,465,917 |
| Other Taxes | 2,587,050 | 2,292,385 | 1,912,775 | 1,494,860 | 1,402,216 | 1,317,832 |
| From Federal Government | 119,743,675 | 37,368,937 | 61,324,690 | 18,668,807 | 17,163,041 | 17,310,990 |
| From Cities-Towns-Counties | 1,002,040 | 611,883 | 366,426 | 131,348 | 121,428 | 106,526 |
| Service Charges - Current Services | 5,523,466 | 4,569,811 | 3,183,296 | 2,751,296 | 2,730,157 | 1,899,829 |
| Other Revenues | 6,275,097 | 969,259 | 884,913 | 2,058,826 | 1,809,157 | 1,437,675 |
| Transfers From Other Op. Funds | 4,528,873 | 931,184 | 937,384 | 610,758 | 478,801 | 323,714 |
| TOTAL SPECIAL FUND REVENUES | 160,722,758 | 52,052,379 | 73,646,339 | 30,431,853 | 28,040,942 | 26,632,714 |

* Unemployment Compensation Tax treated as a separate fund prior to 1972.

TOTAL
OTHER SPECIAL REVENUE FUNDS - EXPENDITURES
FISCAL YEARS 1967 - 1972

(12)

| EXPENDITURES | 1972 | 1971 | 1970 | 1969 | 1968 | 1967 |
|---------------------------------------|-----------------|----------------|----------------|----------------|----------------|----------------|
| General Administration | | | | | 1,597,133 | 1,151,273 |
| Protection - Persons, Property | | | | | 1,067,361 | 961,748 |
| Develop. - Conserv. Natural Resources | | | | | 6,779,510 | 6,335,262 |
| Health-Welfare-Charities | | | | | 2,951,737 | 2,897,532 |
| Mental Health & Corrections | | | | | 345,817 | 268,111 |
| Education - Libraries | | | | | 10,424,775 | 9,932,043 |
| Recreation and Parks | | | | | 248,752 | 73,889 |
| Maine Employment Security Commission | | | | | 3,548,213 | 3,328,169 |
| Other Expenditures | | | | | ---- | 770 |
| Contrib.-Transf. to Other Funds | | | | | | |
| General Fund | | | | | 453,976 | 367,855 |
| Trust-Agency Funds | | | | | 651,557 | 517,831 |
| Intragovernmental Ser. Funds | | | | | 10,000 | ---- |
| Bond Fund | | | | | 9,600 | 1,212 |
| * NEW GROUPINGS | | | | | | |
| General Administration | 1,307,494 | 1,198,661 | 1,338,465 | 1,492,019 | | |
| Protection-Persons, Property | 5,528,230 | 4,096,100 | 3,235,006 | 2,617,736 | | |
| Development & Conservation | 10,428,250 | 9,238,115 | 7,690,454 | 6,366,670 | | |
| Health & Sanitation | 1,991,553 | 2,169,628 | 2,035,916 | 1,729,307 | | |
| Social Services | ** 116,522,724 | 14,661,007 | 44,591,460 | 4,769,838 | | |
| Mental Health & Corrections | 2,700,828 | 2,328,827 | 1,619,508 | 1,326,498 | | |
| Education | 20,185,793 | 16,010,564 | 11,871,813 | 10,280,981 | | |
| Culture, History & Recreation | 1,265,776 | 1,268,101 | 630,723 | 369,163 | | |
| TOTAL | 159,930,652 | 50,971,007 | 73,013,349 | 28,952,215 | 28,088,414 | 25,835,700 |

* 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.

** Includes \$37,281,619 of Employment Security Funds treated as a separate fund prior to 1972.

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 |
| 1971 | \$ 3,302,751 |
| 1972 | \$15,495,948 |

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

| <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 |
| 1971 | \$3,560,325 |
| 1972 | \$8,813,735 |

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 |
| 1971 | \$467,208 |
| 1972 | \$598,678 |
| Balance July 1, 1972 | \$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 |
| 1971 | \$3,031,150 |
| 1972 | \$4,401,215 |

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 - a portion to Towns, etc. |
| Tel. & Tel. Co. Tax | x | | |
| 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 | |
| Motor Vehicle Fees-Operators' Lic. | | x | |
| State Property Tax (Wild Lands) | x | | |
| 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.

Note: Amended in 1955 to include additional taxes on wines as shown above - amended in 1961 increasing tax to 65% from 61% and decreasing to \$1.00 from \$5.00 the tax on sparkling wines. Amended in 1967 increasing tax markup from 65% to 75%.

- 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¢ "
" July 1, 1971 " 7 " " 14¢ "

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 1% in 1971, equal to 9/10 of 1% in 1972 and 1/4 of 1% for each succeeding year. Since no railroads in Maine are presently earning 5-3/4% of investment, the minimum rate of 1/4 of 1% will be 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 - amended in 1972 to 9/10 of 1% for 1972 and 1/4 of 1% thereafter.

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: Prior to 1972 revenue from the telephone and telegraph tax, in excess of \$3,300,000 per year was returned to municipalities on the basis of population.

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

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 9¢ 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¢. Amended in 1971 increasing tax to 9¢.

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

An excise tax at the rate of 9¢ 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. Amended in 1971 increasing tax to 9¢.

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 | 10.00 plus \$5 per plate |
| Boat trailer dealers | 10.00 plus \$5 per plate |
| 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 examina- tion | 3.00 |

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

Applies to organized and unorganized beginning in 1821 to 1951.

Beginning in 1973 the State tax rate is fixed at $16\frac{1}{2}$ mills applied to 100% valuations, with a provision that it is to increase at the rate of $1\frac{1}{2}$ mills per year until it reaches 24 mills (or the average municipal tax rate in the State, whichever is less). This State tax rate will apply in the unorganized territory in place of the variable rates (reflecting Counties, Forestry District, Road and School taxes) which have previously been in effect in unorganized townships.

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.
The 20 mill rate enacted in 1971.
The above amended in Special Session in 1971.

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

| | |
|---|---|
| Resident fishing license | \$ 6.50 |
| " hunting license | 6.50 |
| " combination license | 10.50 |
| Jr. Resident hunting license (10-16 years) | 1.50 |
| Nonresident big game (bear or deer) | 42.50 |
| Nonresident small game | 20.50 |
| Jr. nonresident - small game (12-14 years) | 12.50 |
| Resident or nonresident fishing (3 days) | 6.50 |
| Nonresident fishing (7 days) | 7.50 |
| Nonresident fishing (15 days) | 10.50 |
| Nonresident fishing (season) | 15.50 |
| Jr. nonresident fishing (12-16 years) | 2.50 |
| 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 " | 25.00 |
| " " - nonresident " | 100.00 |
| Archery deer hunting - resident | 6.50 |
| Archery deer hunting - nonresident | 42.50 |
| Snowmobile license | 10.00 |
| Snowmobile dealers fees (2 dealers plates) | 25.00 plus \$10 each addition- al plate |

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

Adopted 1919 - first resident hunting & fishing license - 25¢ (lifetime license)

Adopted 1920 - nonresident hunting license - \$15.00

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

Of the snowmobile license fee \$3.00 goes to Fish and Game for administration, a safety program and enforcement, \$1.00 to the Park Commission for marking or clearing trails and providing educational and informational material and \$6.00 goes to the municipality of the owner's residence.

FORESTRY DISTRICT TAX (Adopted 1909, 1959 P.L. 376) - M.R.S.A. Title 12

In 1972 a tax of $8\frac{1}{2}$ mills on the dollar was assessed upon all the property in the Maine Forestry District. Beginning in 1973, this tax will be levied only in the approximately 50 organized municipalities which are within the District. An amount equivalent to this tax as applied to the unorganized areas within the District will be appropriated from the General Fund. Such appropriation will be offset by the proceeds of the State Tax derived from the unorganized territory, all of which will be credited to the General Fund beginning in 1973.

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.
Rate increased by 2-3/4 mills only for the year 1972 for Spruce Budworm Control.
The above amended in Special Session 1972.

TREE GROWTH TAX (Adopted 1971) - M.R.S.A. Title 36

The Maine Tree Growth Tax Law will first apply to property taxes assessed as of April 1, 1973. The law will apply to all parcels of forest land over 500 acres in size; and, on application by the owner, to smaller parcels of forest land. "Forest land" is land held primarily for growth of trees and forest products.

The valuation of land classified as forest land, and coming within the scope of the law, is to be based upon a value determined by capitalizing the average value of the average annual growth, rather than upon market value. The State Tax Assessor is directed to determine, after public hearing, the value to be used per acre for hardwood land, softwood land, and mixed wood land in each county. The values so determined are to be used for property tax purposes in the unorganized territory. These values are also to be used for property tax purposes in municipalities, after adjustment to reflect the local assessment ratio.

If land which has been classified as forest land ceases to be held primarily for growth of trees and forest products, the classification may be withdrawn, either at the request of the landowner or on the initiative of the assessor. When such withdrawal occurs, the landowner becomes liable to a penalty based upon the tax advantage gained by classification, or a percentage of the difference between fair market value and tax valuation at the date of withdrawal, whichever is greater.

The law permits the landowner to appeal from determinations of value by the State Tax Assessor, as well as from forest type classification by all assessors.

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 2-1/4 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. Additional tax of 1 mill per pound added in 1971.

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

A tax is levied and imposed at the rate of \$.012 per hundredweight 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. Amended 1972 to \$.012 per hundredweight.

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 hundredweight.
Amended 1969 increasing tax from 3¢ to 5¢ per hundredweight.

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. |
| 1971 | \$184,707,194. | \$5,868,526. | \$190,575,720. |
| 1972 | \$194,965,539. | \$6,078,699. | \$201,044,238. |

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, 1972.

This schedule covers the fiscal years of 1958 through June 30, 1972. 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, 1972.

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 \$24,052,680 of these loans outstanding and conditional commitments for \$9,272,200 in additional loans as of June 30, 1972. The State's credit is also pledged to a limit of \$17,000,000 of Maine Recreation Authority insured loans. There are \$6,770,049 of these loans outstanding and conditional commitments for \$1,345,544 in additional loans as of June 30, 1972. The State's credit is also pledged to a limit of \$4,000,000 for Loans for Maine students in Higher Education and \$25,000,000 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 |
| 1971 | 102,810,000 | 55,265,000 | 15,020,000 | 3,780,000 | 14,545,000 | 7,770,515 | 9,470,000 | 34,885,000 | 191,420,000 |
| 1972 | 128,035,000 | 60,995,000 | 14,605,000 | 1,390,000 | 14,205,000 | 8,874,020 | 11,190,000 | 39,000,000 | 219,230,000 |

Authorized Bonds - Unissued

| | | |
|--|------|--------------------|
| Highway and Bridge Loan | 1969 | \$13,500,000 |
| General Improvement Loan 1963,67,69 & 71 | | 94,478,500 |
| State Teachers Colleges | 1963 | 3,000 |
| | | <u>107,981,500</u> |
| TOTAL AUTHORIZED BONDS | | \$107,981,500 |

| | |
|---------------------------------|--------------------|
| TOTAL STATE BONDED DEBT | |
| June 30, 1972 | \$219,230,000 |
| TOTAL UNISSUED AUTHORIZED BONDS | |
| June 30, 1972 | <u>107,981,500</u> |
| TOTAL AUTHORIZED BONDED DEBT | |
| June 30, 1972 | \$327,211,500 |

The following bond issues are subject to referendum in November, 1972:

| | |
|---|------------------|
| Highway | \$10,300,000 |
| Construction and Renovation of Higher Education Facilities at the University of Maine | <u>8,360,000</u> |
| | \$18,660,000 |

NEW ENGLAND STATES
 PER CAPITA PERSONAL INCOME
 and
 PER CAPITA STATE TAX COLLECTIONS
 IN 1971

Per Capita Personal Income

| | |
|---------------|------------|
| United States | \$4,156.00 |
| Maine | \$3,375.00 |
| New Hampshire | \$3,796.00 |
| Vermont | \$3,638.00 |
| Massachusetts | \$4,562.00 |
| Rhode Island | \$4,126.00 |
| Connecticut | \$4,995.00 |

Per Capita State Tax Collections

| | |
|-------------------------|----------|
| United States - Average | \$250.44 |
| Maine | \$228.14 |
| New Hampshire | \$155.47 |
| Vermont | \$307.99 |
| Massachusetts | \$259.52 |
| Rhode Island | \$283.42 |
| Connecticut | \$258.22 |

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

Per Capita Percentage:
Tax Collections to Personal Income

| | |
|---------------|-------|
| United States | 6.02% |
| Maine | 6.76% |
| New Hampshire | 4.10% |
| Vermont | 8.47% |
| Massachusetts | 5.69% |
| Rhode Island | 6.87% |
| Connecticut | 5.17% |

SOURCE: U.S. Dept. of Commerce - Bureau of Economic Analysis
 Bureau of the Census, State Tax Collections in 1971