

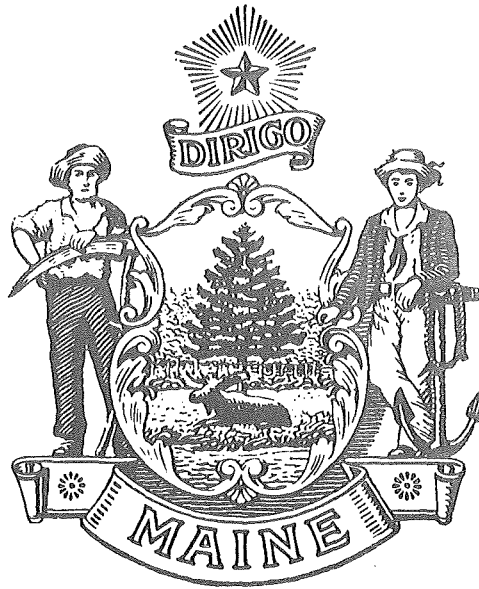
# MAINE STATE LEGISLATURE

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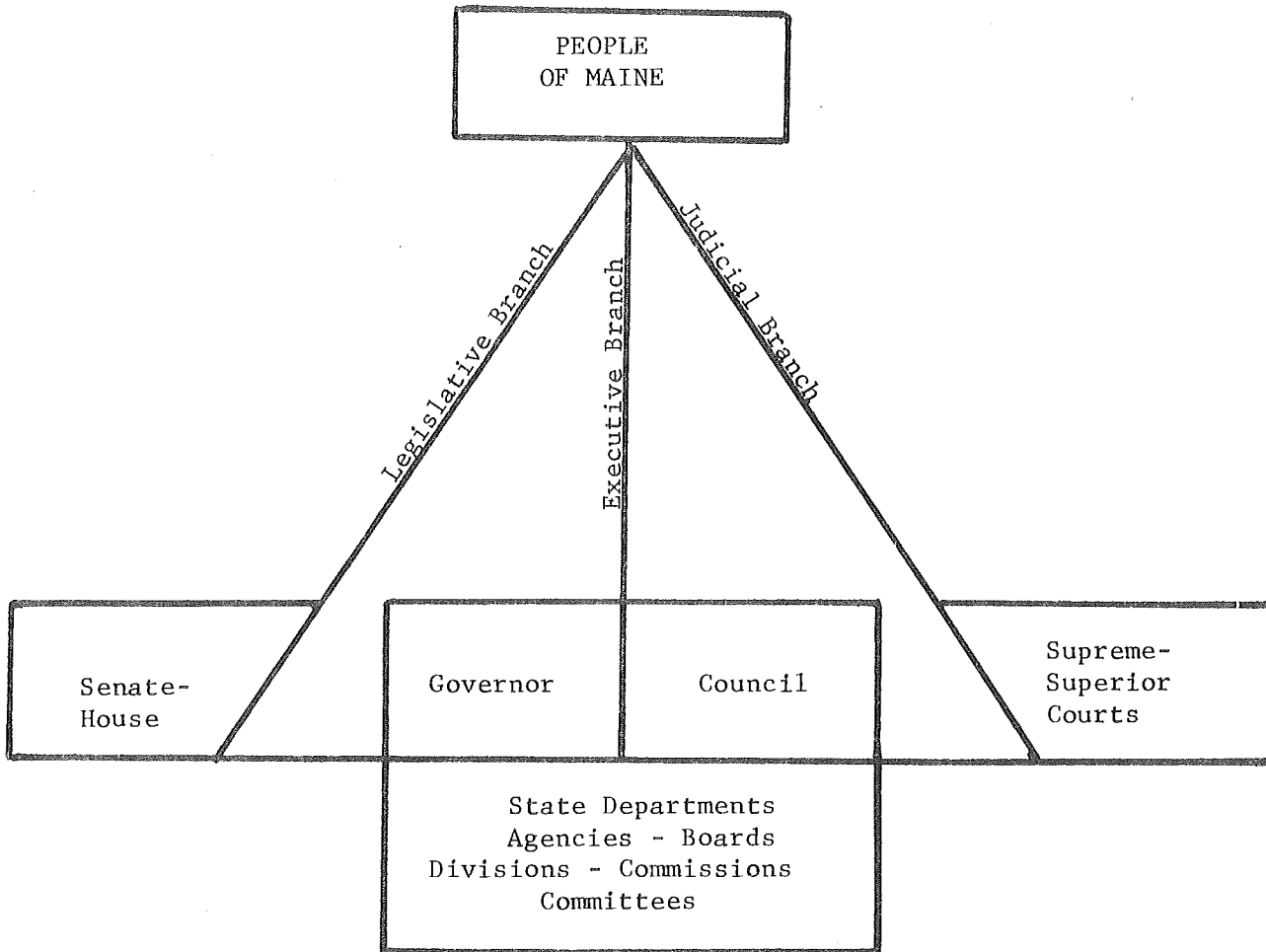


## Compendium of State Fiscal Information

PUB.# 7  
NOVEMBER 1974

PREPARED BY  
LEGISLATIVE FINANCE OFFICE

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 Bureaus of Highways and its allied divisions in the Department of Transportation. 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, Intra-governmental 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>
Tree Growth Tax 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 State Property Tax All Other Taxes Pari-Mutuels Tax	Gas-Use Fuel Tax License-Registration Fees Federal Grants Cities-Towns-Counties Other Revenues All Other Taxes	From Federal Government Hunting-Fishing Licenses Service Charges-Current Services Other Taxes Sardine Development Tax Other Revenues Gas-Use Fuel Tax Taxes on Insurance Companies From Cities-Towns-Counties Transferred From Other Operating Funds
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
General Administration Protection Development & Conservation Health & Sanitation Social Services Mental Health & Corrections Education Culture, History & Recreation Debt Service Other	General Administration Protection Highways & Bridges Debt Service Other	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 1974, 1972 and 1970 for comparison purposes.)

REVENUE	PERCENTAGE AMOUNT RECEIVED		
	<u>1974</u>	<u>1972</u>	<u>1970</u>
From Federal Government	29.5%	32.5%	26.0%
Sales-Use Tax	22.2	21.4	25.3
Gasoline-Use Fuel Tax (Net)	8.7	9.8	11.3
* Unemployment Compensation Tax	5.1	3.2	
Income Tax	8.8	7.7	8.3
Liquor-Beer (Net)	3.5	4.1	5.4
Motor Vehicle Fees-Operator's License	3.6	3.2	4.3
Cigarette Tax	3.5	3.9	4.5
Public Utilities Taxes	1.5	1.4	1.2
Service Charges-Current Services	1.7	2.1	2.3
Inheritance-Estate Taxes	1.2	1.5	1.5
From Cities-Towns-Counties	1.0	.7	1.5
Insurance Company Taxes	1.1	1.1	1.3
Other Taxes	1.1	1.2	1.4
Federal Revenue Sharing & Interest	2.5		
Other Revenues	3.2	4.3	3.5
Hunting-Fishing Licenses	.7	.7	.9
Commission on Pari-Mutuels	.1	.3	.5
** State Tax on Wild Lands		.5	.4
** Maine Forestry District Tax		.4	.4
** Tree Growth Tax	<u>1.0</u>		
	100.0%	100.0%	100.0%

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

\*\* Starting in 1973 the State Tax on Wild lands and Maine Forestry District Tax are replaced by the Tree Growth Tax.

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 1974, 1972 and 1970 for comparison purposes.)

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED		
	<u>1974</u>	<u>1972</u>	<u>1970</u>
General Administration	5.4%	3.7%	3.8%
Protection of Persons & Property	3.2	3.3	3.8
Development and Conservation	3.8	4.5	4.3
Highway - Bridges	15.5	19.2	21.2
Health & Sanitation	1.1	.9	1.5
* Social Services	31.7	31.6	22.1
Mental Health & Corrections	6.2	6.1	7.5
Education	28.0	25.3	29.5
Culture, History & Recreation	.5	.8	.9
Debt Service	4.5	3.7	3.8
Other	<u>.1</u>	<u>.9</u>	<u>1.6</u>
	100.0%	100.0%	100.0%

\* Unemployment compensation treated as a separate fund prior to 1972.



## TOTAL

## OPERATING REVENUES - ALL FUNDS

(General Fund - Highway Fund - Special Funds)  
FISCAL YEARS 1969 - 1974

(5)

REVENUES	1974	1973	1972	1971	1970	1969
* State Tax - Wildlands	----	----	2,317,829	1,376,338	1,300,341	1,337,072
* Tree Growth Tax	5,711,167	4,311,952	----	----	----	----
* Maine Forestry District Tax	----	----	1,697,774	1,340,761	1,189,614	1,075,045
Inheritance - Estate Taxes	7,112,543	6,047,929	7,390,493	5,950,023	4,944,211	5,059,256
Sales - Use Taxes	126,846,806	117,577,970	102,677,940	91,987,005	83,240,426	70,381,970
Gasoline - Use Fuel Tax (Net)	49,989,934	50,488,124	46,762,475	39,331,573	37,156,861	31,204,147
** Unemployment Compensation Tax	29,055,748	27,769,420	15,243,009	----	----	----
Income Tax	50,180,362	41,351,471	36,767,405	32,435,855	27,142,370	----
Cigarette Tax	19,991,671	19,438,210	18,733,670	15,540,551	14,741,735	13,150,357
Public Utilities Tax	8,369,915	7,527,478	6,655,750	3,764,068	3,772,961	3,749,526
Insurance Company Taxes	6,369,103	5,783,745	5,226,451	4,716,921	4,281,605	4,203,574
Motor Vehicle Fees-Drivers' Lic.	20,905,200	16,227,317	15,090,219	14,223,332	13,997,892	13,747,592
Hunting-Fishing Licenses	4,096,897	3,795,418	3,258,346	3,126,811	3,059,149	2,699,341
Commission, Pari-Mutuels	862,145	1,583,800	1,673,505	1,736,303	1,459,897	1,490,572
Other Taxes	6,393,929	6,921,201	5,934,870	5,279,631	4,737,865	3,995,308
Federal Revenue Sharing & Interest	14,389,072	13,023,517	----	----	----	----
From Federal Government	169,054,650	155,590,823	155,729,745	121,062,767	85,287,283	68,248,685
From Cities - Towns - Counties	5,397,422	3,913,297	3,400,420	4,290,212	5,012,107	3,331,284
Service Charges-Current Services	9,615,346	8,560,618	9,880,760	9,025,642	7,434,211	8,100,602
Liquor-Beer (Net)	20,134,352	19,891,804	19,218,651	18,437,793	17,593,590	16,402,059
Other Revenues	15,530,436	9,052,697	13,669,580	6,874,089	6,662,518	5,685,654
Transfers from Other Op. Funds	2,804,718	10,621,889	6,935,802	4,939,607	4,939,673	2,722,465
TOTAL OPERATING REVENUES	572,811,426	529,478,689	478,264,702	385,439,290	327,954,317	256,584,518

\* Starting in 1973 the State Tax on Wildlands and Maine Forestry District Tax are replaced by the Tree Growth Tax.

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

TOTAL  
 OPERATING EXPENDITURES - ALL FUNDS  
 (General Fund - Highway Fund - Special Funds)  
 FISCAL YEARS 1969 - 1974

EXPENDITURES	1974	1973	1972	1971	1970	1969
General Administration	30,765,740	26,988,642	18,059,985	13,837,960	12,103,517	10,730,995
Protection - Persons & Property	18,450,234	16,269,752	15,844,657	14,569,328	12,191,963	10,050,842
Development & Conservation	21,584,828	18,918,050	21,651,703	15,625,154	13,680,019	11,749,074
Highways and Bridges	87,921,228	84,520,223	92,511,795	86,769,502	67,564,011	62,666,291
Health & Sanitation	6,489,173	4,795,805	4,495,685	4,435,808	4,760,157	4,201,177
* Social Services	180,164,577	167,058,955	152,695,595	94,139,180	70,326,980	50,118,754
Mental Health & Corrections	35,235,789	30,386,484	29,199,879	25,474,211	23,879,416	20,991,788
Education	159,642,511	127,015,735	122,125,673	104,414,057	93,668,139	77,708,474
Culture, History & Recreation	2,851,219	3,670,847	3,551,754	3,237,250	2,795,837	2,364,178
Debt Service	25,770,467	21,915,237	18,067,755	15,288,213	11,934,266	7,937,775
Other	526,536	4,489,867	4,501,393	5,355,561	5,125,770	4,558,857
TOTAL	569,402,307	506,029,602	482,705,878	383,146,229	318,030,081	263,078,210

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

TOTAL  
GENERAL FUND - REVENUES  
FISCAL YEARS 1969 - 1974

(7)

REVENUES	1974	1973	1972	1971	1970	1969
State Tax - Wildlands	----	----	2,317,829	1,376,338	1,300,341	1,337,072
* Tree Growth Tax	5,711,167	4,311,952	----	----	----	----
Inheritance - Estate Taxes	7,112,543	6,047,929	7,390,493	5,950,023	4,944,211	5,059,256
Income Tax - Individual	35,737,998	31,307,529	28,179,178	23,877,776	18,886,014	----
Income Tax - Corporate	12,578,750	10,043,942	8,588,226	8,558,078	8,256,355	----
Sales - Use Tax	122,177,468	117,577,970	102,677,940	91,987,005	83,240,426	70,381,970
Cigarette Tax	19,991,671	19,438,210	18,733,670	15,540,551	14,741,735	13,150,357
Public Utilities Tax	8,369,915	7,527,478	6,655,750	3,764,068	3,772,961	3,749,526
Insurance Company Taxes	6,369,103	5,783,745	5,226,451	4,716,921	4,281,605	4,042,709
Commission, Pari-Mutuels	862,145	1,583,800	1,673,505	1,736,303	1,459,897	1,490,572
Liquor - Beer (Net)	20,134,352	19,891,804	19,218,651	18,437,793	17,593,590	16,402,059
From Federal Government	1,465,835	3,959,730	3,621,868	49,590,946	3,028,285	29,349,874
From Cities - Towns - Counties	----	165,119	127,576	1,556,423	1,933,248	1,080,700
Service Charges - Current Services	3,463,062	3,716,589	4,016,742	4,174,596	3,966,146	5,124,829
Other Taxes	2,038,961	2,172,733	1,941,935	1,702,188	1,573,905	1,475,402
Other Revenues	8,352,633	5,623,496	6,654,412	4,709,976	4,508,403	2,760,993
Transfers From Other Op. Funds	<u>458,029</u>	<u>2,844,138</u>	<u>1,125,482</u>	<u>2,852,255</u>	<u>2,872,511</u>	<u>1,090,694</u>
TOTAL GENERAL FUND REVENUES	254,823,637	241,996,175	218,149,715	240,531,247	176,359,639	156,496,025

\* Replaces State Tax - Wildlands, a County Tax, a Forestry District Tax for Forest Fire Protection, a Road Tax, a School Tax and a Fire Protection Tax for dwelling fires. All of this Tax will be paid into the General Fund of the State and the various services for which special taxes were formerly levied will be financed by Appropriations from the General Fund.

TOTAL  
GENERAL FUND - EXPENDITURES  
FISCAL YEARS 1969 - 1974

EXPENDITURES	1974	1973	1972	1971	1970	1969
General Administration	16,946,626	17,934,695	13,488,370	10,508,469	8,708,217	7,535,692
Protection - Persons, Property	5,624,983	5,327,290	4,628,658	5,192,681	3,929,163	3,543,636
Development & Conservation	10,733,978	7,712,145	11,223,453	6,387,038	5,989,565	5,382,403
Health & Sanitation	3,136,816	2,414,868	2,504,131	2,266,179	2,724,241	2,471,870
Social Services	45,608,072	43,652,303	36,172,870	79,478,173	25,735,519	45,348,916
Mental Health & Corrections	32,142,111	26,562,195	26,499,051	23,145,384	22,259,907	19,665,289
Education	111,223,481	106,506,333	101,939,879	88,403,493	81,796,326	67,427,492
Culture, History & Recreation	1,758,815	2,183,163	2,285,977	1,969,149	2,165,114	1,995,015
Debt Service	17,674,957	14,628,411	11,320,738	9,716,110	6,729,591	3,291,210
Other	526,536	3,050,306	3,045,516	4,198,287	3,983,028	3,153,279
TOTAL	245,376,379	229,971,716	213,108,647	231,264,969	164,020,677	159,814,806

TOTAL  
HIGHWAY FUND - REVENUES  
FISCAL YEARS 1969 - 1974

REVENUES	1974	1973	1972	1971	1970	1969
Gasoline Tax (Net)	45,625,539	46,606,217	43,446,657	36,692,246	34,750,623	29,089,366
Use Fuel Tax (Net)	3,774,135	3,447,271	2,940,582	2,326,064	2,082,548	1,648,438
Motor Carrier Tax (Net)	20,447	27,517	19,226	20,037	15,253	15,136
Motor Vehicle Fees-Drivers' Licenses	20,905,200	16,227,317	15,090,219	14,223,332	13,997,892	13,747,592
Other Taxes	553,193	1,022,194	898,469	736,936	771,532	695,549
From Federal Government	28,042,926	28,312,206	32,364,200	34,102,883	20,934,306	20,230,000
From Cities-Towns-Counties	3,890,747	2,406,584	2,270,803	2,121,906	2,712,432	2,119,236
Service Charges-Current Serv.	497,665	392,277	340,551	281,234	284,768	224,474
Other Revenues	2,665,606	1,017,500	740,071	1,194,853	1,269,202	865,828
Contrib.-Transf. From Other Funds	<u>1,871,520</u>	<u>1,347,515</u>	<u>1,281,447</u>	<u>1,156,166</u>	<u>1,129,778</u>	<u>1,021,012</u>
TOTAL HIGHWAY FUND REVENUES	107,846,982	100,806,605	99,392,228	92,855,662	77,948,338	69,656,639

TOTAL  
HIGHWAY FUND - EXPENDITURES  
FISCAL YEARS 1969 - 1974

EXPENDITURES	1974	1973	1972	1971	1970	1969
General Administration	3,907,889	3,181,021	3,264,120	2,130,829	2,056,833	1,703,283
Protection-Persons, Property	6,870,833	5,900,834	5,687,768	5,280,545	5,027,793	3,889,469
Highways and Bridges	87,921,228	84,520,223	92,511,795	86,769,502	67,564,011	62,666,291
Debt Service	8,095,509	7,286,826	6,747,017	5,572,102	5,204,675	4,646,565
* Other	----	1,439,560	1,455,877	1,157,274	1,142,741	1,405,578
TOTAL	106,795,460	102,328,465	109,666,578	100,910,253	80,996,055	74,311,187

\* Retirement Costs which until 1974 were shown in the other category are now distributed to each account.

## TOTAL

OTHER SPECIAL REVENUE FUNDS - REVENUES  
FISCAL YEARS 1969 - 1974

(11)

REVENUES	1974	1973	1972	1971	1970	1969
** Maine Forestry District Tax		----	1,697,774	1,340,761	1,189,614	1,075,045
Gasoline-Use Fuel Tax (Net)	569,812	407,117	356,010	293,224	308,435	451,204
*** Income Tax	1,863,614					
*** Sales and Use Tax	4,669,338					
* Unemployment Compensation Tax	29,055,748	27,769,420	15,243,009			
Sardine Development Tax	232,805	282,188	164,832	220,427	210,691	329,490
Insurance Company Taxes	443,527	382,688	342,583	327,694	268,961	160,865
Hunting-Fishing & Related Licenses	4,096,897	3,795,418	3,258,346	3,126,811	3,059,149	2,699,341
Other Taxes	3,125,440	3,061,396	2,587,050	2,292,385	1,912,775	1,494,860
Federal Revenue Sharing & Interest	14,389,072	13,023,517				
From Federal Government	139,545,888	123,318,885	119,743,675	37,368,937	61,324,690	18,668,807
From Cities-Towns-Counties	1,506,605	1,341,593	1,002,040	611,883	366,426	131,348
Service Charges - Current Services	5,654,618	4,451,750	5,523,466	4,569,811	3,183,296	2,751,296
Other Revenues	4,512,196	2,411,693	6,275,097	969,259	884,913	2,058,826
Transfers From Other Op. Funds	475,168	6,430,235	4,528,873	931,184	937,384	610,758
TOTAL SPECIAL FUND REVENUES	210,140,806	186,675,908	160,722,758	52,052,379	73,646,339	30,431,853

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

\*\* This tax was replaced in 1973 by the Tree Growth Tax

\*\*\* State - Municipal Revenue Sharing (4% of Sales and Use Tax and Income Tax)

TOTAL  
OTHER SPECIAL REVENUE FUNDS - EXPENDITURES  
FISCAL YEARS 1969 - 1974

EXPENDITURES	1974	1973	1972	1971	1970	1969
General Administration	9,911,224	5,872,925	1,307,494	1,198,661	1,338,465	1,492,019
Protection - Persons, Property	5,954,417	5,041,626	5,528,230	4,096,100	3,235,006	2,617,736
Development & Conservation	10,850,849	11,205,905	10,428,250	9,238,115	7,690,454	6,366,670
Health & Sanitation	3,352,357	2,380,937	1,991,553	2,169,628	2,035,916	1,729,307
* Social Services	134,556,505	123,406,652	116,522,724	14,661,007	44,591,460	4,769,838
Mental Health & Corrections	3,093,677	3,824,288	2,700,828	2,328,827	1,619,508	1,326,498
Education	----	20,509,401	20,185,793	16,010,564	11,871,813	10,280,981
** Education and Cultural Services	48,419,029					
Cultural, History & Recreation	----	1,487,684	1,265,776	1,268,101	630,723	369,163
History and Recreation	1,092,404					
TOTAL	217,230,466	173,729,420	159,930,652	50,971,007	73,013,349	28,952,215

\* Unemployment Compensation was treated as a separate fund prior to 1972

\*\* Includes Federal Revenue Sharing



GENERAL FUND

STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE 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
1973	\$42,112,708
1974	\$27,898,834

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
1973	\$11,310,742
1974	\$5,740,469

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
1973	\$594,693
Balance July 1, 1974	\$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	\$3,031,159
1972	\$4,401,215
1973	\$8,775,740
1974	\$7,477,657

# 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-½ 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	x		
Hunting-Fishing Licenses			x-Inland Fish & Game
Tree Growth Tax	x		
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, prosthetic devices, diabetic medical supplies, hearing aids, new machinery and equipment used for manufacturing and research, water and air pollution control facilities, 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 75¢ per gallon on wines containing more than 14% alcohol by volume.

Note: Amended in 1955 to include additional taxes on wines as shown above - amended in 1961 increasing tax to 65% from 61%. Amended in 1967 increasing tax markup from 65% to 75%.

- 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. There shall be levied and imposed an excise tax of 30¢ per gallon on all table wine containing 14% or less alcohol by volume imported into this State - 20¢ per gallon on all still wine containing 14% or less alcohol by volume which is manufactured or bottled in this State and \$1.00 per gallon on all sparkling wines manufactured in or imported into this State.

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. Amended in 1969 to include taxes on wines as shown above.

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 rate of 5% of the Maine net income not over \$25,000, or \$1,250 plus 7% of the Maine net income over \$25,000. "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. Amended 1973 to 4% of the Maine net income not over \$25,000, or \$1,000 plus 6% of the Maine net income over \$25,000. (C 580, P.L. 1973). Amended 1973 to 5% of the Maine net income not over \$25,000, or \$1,250 plus 7% of the Maine net income over \$25,000. (C 592, P.L. 1973)

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 8 mills per cigarette or 16¢ 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¢ "  
" July 1, 1974 " 8 " " 16¢ "

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%	"	"	100,000
16%	"	"	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. (C. 478, P.L. 1971)

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

Note: This tax has been repealed and replaced, see below:

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 "	20.
	"	"	200,001 "	50.
	"	"	500,001 "	100.
			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 "	20.
"	"	1,001 "	40.
"	"	3,001 "	50.
"	"	5,001 "	100.

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

Note: Repealed C 730, P.L. Effective December 31, 1974 and replaced with an increase in annual report fees as follows:

For a certificate under the seal of the State, \$1 for a short form and \$2 \$5 for a special detailed certificate; and for all copies at the rate of 50¢ 75¢ a page if such copies are prepared by the office of the Secretary of State and at the rate of 25¢ \$1 a page for proofreading such copies submitted to the office of the Secretary of State for certification.

Application to register corporate name as provided by section 303, \$10 per month for the number of months or fraction thereof remaining in the calendar year when first filed.

Statement of change of registered office, as provided by section 304, subsection 6, \$2 \$5 for each corporation listed; or when separate statements are filed at one time, \$2 \$5 for each separate statement up to but not exceeding 100 statements, \$1 \$2 for each separate statement over 100 but not exceeding 200 statements, and 50¢ \$1 for each separate statement over 200 statements.

Articles of incorporation, as provided by section 402, \$20 \$50, plus the fee based on the capital stock specified in section 1403;

Articles of amendment, as provided by ~~section~~ sections 803, 805 or 810, \$5 \$10; and if the amendment increases the total authorized capital stock, the additional amount specified in section 1403, subsection 3, but not less than an additional \$10; and if it changes the corporation's purposes, a further additional amount of \$15;

Restated articles of incorporation, as provided by section 809, ~~\$10~~ \$25; if the restated articles include an amendment which effects an increase in the total authorized capital stock, the additional amount specified in section 1403, subsection 3, but not less than an additional \$10; and if they change the purposes of the corporation, a further additional amount of \$15;

Articles of merger or consolidation pursuant to shareholder approval, as provided by section 903, ~~\$20~~ \$25; and if the merger or consolidation increases the total authorized capital stock, the additional amount specified in section 1403, subsection 4, but not less than an additional \$10; and if it changes the corporation's purposes, a further additional amount of \$15;

Articles of merger of subsidiary into parent without shareholder approval, as provided by section 904, ~~\$20~~ \$25;

Articles of merger or consolidation of domestic and foreign corporations, as provided by section 906, ~~\$20~~ \$25, if the new or surviving corporation is a foreign corporation, plus the appropriate fee for authority to do business in this State if not previously so authorized; if the new or surviving corporation is a domestic corporation, the same sum as would be required for the merger or consolidation of domestic corporations;

Application of a foreign corporation for authority to do business in the State, as provided by section 1202, ~~\$30~~ \$100;

Annual report of a domestic or foreign corporation, as provided by section 1301, ~~\$10~~ \$30; ~~This fee is in addition to the annual franchise tax if any, which may be assessed pursuant to law.~~

Statement of change of address of registered agent, as provided by section 1212, subsection 2-A, \$2 \$5 for each foreign corporation listed; or when separate statements are filed at one time, \$2 \$5 for each separate statement up to but not exceeding 100 statements, ~~\$1~~ \$2 for each separate statement over 100 but not exceeding 200 statements, ~~50¢~~ \$1 for each separate statement over 200 statements.

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.  
Repealed C 539, P.L. Effective January 1, 1974

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 5% of the total contributions to all pari-mutuel pools conducted at any race meet.

A sum equal to  $\frac{1}{5}$  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 4% of the total contributions to pari-mutuel pools for general fund revenue.

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

Amended 1973 from 6% to 5% with  $\frac{1}{5}$  of the tax collected to be returned to licensees.

- 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  $\frac{1}{6}$  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  $\frac{1}{6}$  of the tax collected to be returned to licensees.

Running Racing is inactive at this time, thus no anticipated revenue.

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 tracs 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 examination	3.00

Note: These fees will vary in 1975 due to change-over to staggered Registration dates. (C 588 P.L. 1973).

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 7-3/4 mills applied to 100% valuations, with a provision that it is to increase at the rate of 1½ mills per year until it reaches 13-3/4 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.  
Amended in Special Session in 1971 to a maximum of 24 mills on April 1, 1978.  
Amended in 1973 to a maximum of 27-3/4 mills on April 1, 1978.  
Amended in 1973 to a maximum of 13-3/4 mills on April 1, 1978 plus 50% of total public school education costs (1974-75 estimated at 14 mills).



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)	46.50
Nonresident small game	22.50
Jr. nonresident - small game (10-16 years)	12.50
Pheasant Stamp	1.00
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
Guides license - resident "	25.00
" " - nonresident "	100.00
Archery deer hunting - resident	6.50
Archery deer hunting - nonresident	42.50
Snowmobile license (resident and nonresident)	10.00
Snowmobile dealers fees (2 dealers plates)	25.00 plus \$10 for each additional plate
Watercraft registration	5.00
" " - dealer	10.00

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 resident 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. Of the nonresident snowmobile license fee \$5.00 goes to Fish and Game and \$5.00 to Parks and Recreation.

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

Amendments made in C 308, P.L. 1973.

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.  
Amended 1969 to include financing of inspections of 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 hundredweight 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.
1973	\$197,477,332.	\$6,326,344.	\$203,803,676.
1974	\$204,586,610.	\$6,395,994.	\$210,982,614.

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, 1974.

This schedule covers the fiscal years of 1958 through June 30, 1974. 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, 1974.

In addition to the amounts listed in this schedule, the State's credit is pledged to guarantee certain loans. As of June 30, 1974, these pledges amounted to the following.

<u>PURPOSE OF GUARANTEE</u>	<u>CONSTITUTIONAL LIMITATION</u>	<u>BONDS AUTHORIZED NOT ISSUED - CONTINGENT</u>
Industrial Facilities	\$ 80,000,000	\$ 71,845,000
Recreational Facilities	17,000,000	15,603,500
Student Loans	4,000,000	3,800,000
School Buildings	25,000,000	25,000,000
Indian Housing	1,000,000	1,000,000
Business Loans to Veterans	2,000,000	2,000,000
	<hr/>	<hr/>
TOTALS	\$129,000,000	\$119,248,000

# SUMMARY OF BONDED DEBT

(34)

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
1973	158,020,000	69,945,000	14,185,000	1,230,000	13,845,000	10,279,959	13,455,000	51,450,000	257,225,000
1974	163,990,000	64,720,000	13,895,000	1,120,000	13,485,000	11,678,338	15,850,000	15,835,000	257,210,000

## Authorized Bonds - Unissued

Highway and Bridge Loan	\$10,300,000
General Improvement Loan 1963, 67, 69, 71 & 73	54,553,000

TOTAL AUTHORIZED BONDS	\$64,853,000
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TOTAL STATE BONDED DEBT	
June 30, 1974	\$257,210,000
TOTAL UNISSUED AUTHORIZED BONDS	
June 30, 1974	64,853,000
TOTAL AUTHORIZED BONDED DEBT	
June 30, 1974	\$322,063,000

The following bond issues are subject to referendum  
in November, 1974:

Highway	\$ 7,800,000
School Building Construction	25,000,000
	<u>\$32,800,000</u>

NEW ENGLAND STATES  
PER CAPITA PERSONAL INCOME  
and  
PER CAPITA STATE TAX COLLECTIONS  
IN 1973

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Per Capita Personal Income

United States	\$5,041.00
Maine	\$4,082.00
New Hampshire	\$4,694.00
Vermont	\$4,054.00
Massachusetts	\$5,253.00
Rhode Island	\$4,841.00
Connecticut	\$5,938.00

Per Capita State Tax Collections

United States - Average	\$324.91
Maine	\$295.37
New Hampshire	\$197.02
Vermont	\$377.79
Massachusetts	\$352.73
Rhode Island	\$325.57
Connecticut	\$364.85

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

Per Capita Percentage:  
Tax Collections to Personal Income

United States	6.45%
Maine	7.24%
New Hampshire	4.20%
Vermont	9.32%
Massachusetts	6.71%
Rhode Island	6.73%
Connecticut	6.14%

SOURCE: U.S. Dept. of Commerce - Bureau of Economic Analysis, and  
Bureau of the Census, State Tax Collections in 1973