

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



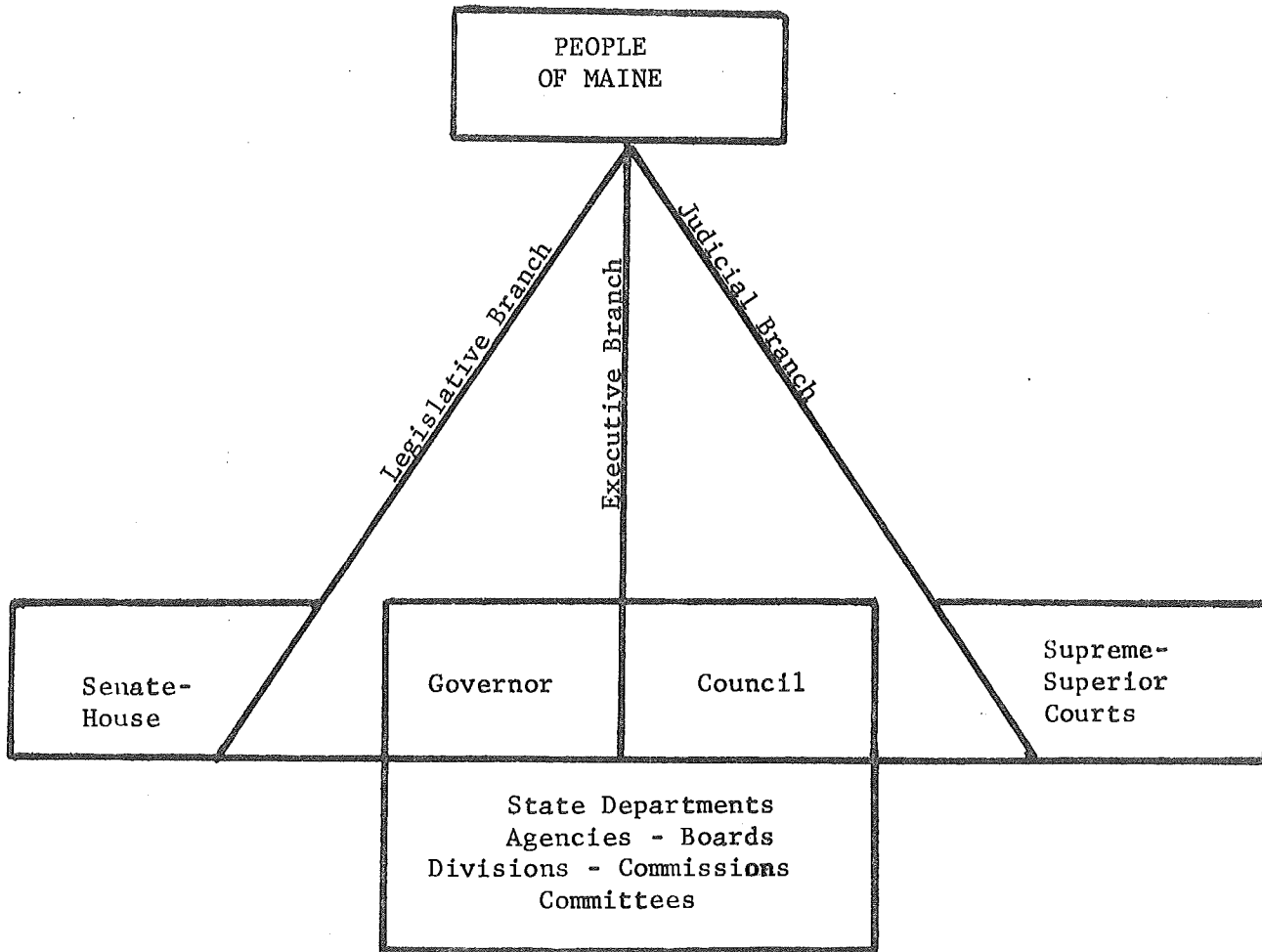
Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

STATE of MAINE



Compendium of State Fiscal Information

S T A T E O F M A I N E



COMPENDIUM OF STATE FISCAL INFORMATION

C O N T E N T S

	<u>Page</u>
Introduction	1
Operating Revenues and Expenditures, Table of	2
Consolidated Revenues Table of Percentage Amounts	3
Consolidated Expenditures Table of Percentage Amounts	4
Total Operating Funds, Summary Schedule of Revenues	5
Expenditures	6
General Fund, Summary Schedule of Revenues	7
Expenditures	8
Highway Fund, Summary Schedule of Revenues	9
Expenditures	10
Other Special Revenue Funds, Summary Schedule of Revenues	11
Expenditures	12
General Fund Statement of Unappropriated Surplus	13
General Fund Expenditures of Appropriations from Unappropriated Surplus, Schedule of	14
General Fund Expenditures of State Contingent Account Schedule of	15
Highway Fund Statement of Unappropriated Surplus	16
Tax and Revenue Sources, Table of	17
State Taxation and Revenue Sources, Summary of	18-30
Trust and Agency Funds, Summary of	31
Bonded Debt, Summary of	32-33
New England States' Per Capita Personal Income and Per Capita State Tax Collections in 1973	34

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 the Bureau of Taxation, 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

(2)

GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE FUNDS
<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 Government Economic Development Education & Culture Human Services Manpower Natural Resources Public Protection Transportation	General Government Economic Development Public Protection Transportation	General Government Education & Culture Human Services Manpower Natural Resources Public Protection Transportation

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 1976, 1974 and 1972 for comparison purposes.)

REVENUE	PERCENTAGE AMOUNT RECEIVED		
	<u>1976</u>	<u>1974</u>	<u>1972</u>
From Federal Government	33.3%	29.5%	32.5%
Sales - Use Tax	20.4	22.2	21.4
Income Tax	11.4	8.8	7.7
Gasoline - Use Fuel Tax (Net)	7.0	8.7	9.8
*Unemployment Compensation Tax	4.8	5.1	3.2
Liquor - Beer (Net)	3.2	3.5	4.1
Cigarette Tax	3.2	3.5	3.9
Motor Vehicle Fees - Operator's License	2.9	3.6	3.2
Other Revenue	2.1	3.2	4.3
Federal Revenue Sharing & Interest	1.8	2.5	----
Service Charges - Current Services	1.4	1.7	2.1
Public Utilities Taxes	1.3	1.5	1.4
Insurance Company Taxes	1.1	1.1	1.1
**Tree Growth Tax	1.1	1.0	----
Inheritance - Estate Taxes	1.0	1.2	1.5
Other Taxes	.9	1.1	1.2
From Cities - Towns - Counties	.8	1.0	.7
***Uniform Property Tax	.8	----	----
Hunting - Fishing Licenses	.6	.7	.7
Spruce Budworm Tax	.4	----	----
Transferred from Lottery Commission	.4	----	----
Commission on Pari-mutuels	.1	.1	.3
**Maine Forestry District Tax	----	----	.4
State Tax on Wild Lands	----	----	.5
	<u>100%</u>	<u>100%</u>	<u>100%</u>

* 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.

*** This doesn't include \$114,455,585 which was local share, collected and paid out at state level for 1975-76 only.

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 1976, 1974 and 1972 for comparison purposes.

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED		
	<u>1976</u>	<u>1974</u>	<u>1972</u>
General Administration		5.4%	3.7%
Protection of Persons & Property		3.2	3.3
Development and Conservation		---	4.5
Development, Conservation & Recreation		4.2	---
Highway - Bridges		15.5	19.2
Health and Sanitation		1.1	.9
Social Services		31.7	31.6
Mental Health & Corrections		6.2	6.1
Education		28.1	25.3
Culture, History & Recreation		*---	.8
Debt Service		4.5	3.7
Other		<u>.1</u>	<u>.9</u>
		100%	100%
General Government	12.0%		
Economic Development	1.6		
Education and Culture	** 28.2		
Human Services	28.1		
Manpower	11.9		
Natural Resources	3.4		
Public Protection	1.7		
Transportation	<u>13.1</u>		
	100%		

* Expenditures in this group are distributed to General Government, Development, Conservation and Recreation, and Education.

** This doesn't include \$114,455,585 which was local share, collected and paid out at the state level for 1975-76 only.

TOTAL
OPERATING REVENUES - ALL FUNDS

(General Fund - Highway Fund - Special Funds)
FISCAL YEARS 1971 - 1976

REVENUES	1976	1975	1974	1973	1972	1971
* State Tax - Wildlands	----	----	----	----	2,317,829	1,376,338
* Tree Growth Tax	7,803,493	8,604,172	5,711,167	4,311,952	----	----
* Maine Forestry District Tax	----	----	----	----	1,697,774	1,340,761
** Uniform Property Tax	5,918,709	1,121,638	----	----	----	----
Inheritance - Estate Taxes	7,361,636	8,500,920	7,112,543	6,047,929	7,390,493	5,950,023
Spruce Budworm Tax	2,837,259	----	----	----	----	----
Sales - Use Taxes	151,335,808	137,369,006	126,846,806	117,577,970	102,677,940	91,987,005
Gasoline - Use Fuel Tax (Net)	51,955,178	50,272,779	49,989,934	50,488,124	46,762,475	39,331,573
** Unemployment Compensation Tax	35,537,656	29,327,836	29,055,748	27,769,420	15,243,009	----
Income Tax	84,831,972	64,784,500	50,180,362	41,351,471	36,767,405	32,435,855
Cigarette Tax	23,935,432	22,976,832	19,991,671	19,438,210	18,733,670	15,540,551
Public Utilities Tax	9,842,975	9,857,713	8,369,915	7,527,478	6,655,750	3,764,068
Insurance Company Taxes	8,369,557	9,073,505	6,369,103	5,783,745	5,226,451	4,716,921
Motor Vehicle Fees - Drivers' Lic.	21,832,063	19,783,963	20,905,200	16,227,317	15,090,219	14,223,332
Hunting - Fishing Licenses	4,649,401	4,259,823	4,096,897	3,795,418	3,258,346	3,126,811
Commission - Pari-Mutuels	1,300,890	1,387,295	862,145	1,583,800	1,673,505	1,736,303
Other Taxes	7,153,910	6,541,314	6,393,929	6,921,201	5,934,870	5,279,631
Federal Revenue Sharing & Interest	13,321,659	12,694,721	14,389,072	13,023,517	----	----
From Federal Government	247,467,650	212,828,658	169,054,650	155,590,823	155,729,745	121,062,767
From Cities - Towns - Counties	5,552,931	5,789,729	5,397,422	3,913,297	3,400,420	4,290,212
Service Charges - Current Services	10,230,044	11,885,590	9,615,346	8,560,618	9,880,760	9,025,642
Liquor - Beer (Net)	24,069,696	21,768,362	20,134,352	19,891,804	19,218,651	18,437,793
Transferred from Lottery Comm.	2,609,623	1,276,079	----	----	----	----
Other Revenues	14,586,129	16,616,977	15,530,436	9,052,697	13,669,580	6,874,089
Transfers from Other Op. Funds	<u>862,391</u>	<u>863,482</u>	<u>2,804,718</u>	<u>10,621,889</u>	<u>6,935,802</u>	<u>4,939,607</u>
TOTAL OPERATING REVENUES	743,366,073	657,589,905	572,811,426	529,478,689	478,264,702	385,439,290

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

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

***This does not include \$114,455,585 which was local share, collected and paid out at the state level for 1975-76 only.

TOTAL
OPERATING EXPENDITURES - ALL FUNDS
(General Fund - Highway Fund - Special Funds)
FISCAL YEARS 1971 - 1976

EXPENDITURES	1976	1975	1974	1973	1972	1971
General Administration		39,490,529	31,058,000	26,988,642	18,059,985	13,837,960
Protection - Persons & Property		19,379,206	18,450,234	16,269,752	15,844,657	14,569,328
Development and Conservation		---	---	18,918,050	21,651,703	15,625,154
Development, Conservation & Recreation		39,432,070	24,002,666	---	---	---
Highways and Bridges		89,335,880	87,921,228	84,520,223	92,511,795	86,769,502
Health & Sanitation		8,253,531	6,489,173	4,795,805	4,495,685	4,435,808
* Social Services		245,189,001	180,164,577	167,058,955	152,695,595	94,139,180
Mental Health & Corrections		39,261,097	35,235,789	30,386,484	29,199,879	25,474,211
Education		207,586,659	159,783,633	127,015,735	122,125,673	104,414,057
Culture, History & Recreation			** ---	3,670,847	3,551,754	3,237,250
Debt Service		26,985,509	25,770,467	21,915,237	18,067,755	15,288,213
Other		<u>462,587</u>	<u>526,536</u>	<u>4,489,867</u>	<u>4,501,393</u>	<u>5,355,561</u>
TOTAL		715,376,072	569,402,307	506,029,602	482,705,878	383,146,229
General Government	91,169,527					
Economic Development	11,873,053					
Education and Culture	*** 215,006,378					
Human Services	213,869,194					
Manpower	91,091,496					
Natural Resources	26,225,196					
Public Protection	13,113,246					
Transportation	<u>100,132,960</u>					
	762,481,054					

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

** Expenditures in this group are distributed to General Government, Development, Conservation and Recreation, and Education.

*** This doesn't include \$114,455,585 which was local share, collected and paid out at state level for 1975-76 only.

TOTAL
GENERAL FUND - REVENUES
FISCAL YEARS 1971 - 1976

REVENUES	1976	1975	1974	1973	1972	1971
State Tax - Wildlands	----	----	----	----	2,317,829	1,376,338
* Tree Growth Tax	7,803,493	8,609,172	5,711,167	4,311,952	----	----
Uniform Property Tax	** 5,918,709	1,121,638	----	----	----	----
Inheritance - Estate Tax	7,361,635	8,500,920	7,112,543	6,047,929	7,390,493	5,950,023
Spruce Budworm Tax	2,837,259	----	----	----	----	----
Income Tax - Individual	49,801,826	42,036,806	35,737,998	31,307,529	28,179,178	23,877,776
Income Tax - Corporate	31,502,974	20,181,639	12,578,750	10,043,942	8,588,226	8,558,078
Sales - Use Tax	145,655,960	131,926,553	122,177,468	117,577,970	102,677,940	91,987,005
Cigarette Tax	23,935,432	22,976,832	19,991,671	19,438,210	18,733,670	15,540,551
Public Utilities Tax	9,842,975	9,857,713	8,369,915	7,527,478	6,655,750	3,764,068
Insurance Company Taxes	7,715,910	8,515,979	6,369,103	5,783,745	5,226,451	4,716,921
Commission - Pari-mutuels	812,818	867,093	862,145	1,583,800	1,673,505	1,736,303
Liquor - Beer (Net)	24,037,724	21,768,362	20,134,352	19,891,804	19,218,651	18,437,793
From Federal Government	1,283,545	1,209,596	1,465,835	3,959,730	3,621,868	49,590,946
From Cities - Towns - Counties	----	----	----	165,119	127,576	1,556,423
Transferred from Lottery Commission	2,609,623	1,276,079	----	----	----	----
Service Charges - Current Services	3,773,463	3,676,609	3,463,062	3,716,589	4,016,742	4,174,596
Other Taxes	2,700,262	2,833,562	2,038,961	2,172,733	1,941,935	1,702,188
Other Revenues	5,847,826	8,680,907	8,352,633	5,623,496	6,654,412	4,709,976
Transfers from Other Op. Funds	767,029	947,850	458,029	2,844,138	1,125,482	2,852,255
TOTAL GENERAL FUND REVENUES	334,208,470	294,987,321	254,823,637	241,996,175	218,149,715	240,531,247

* 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.

** This does not include \$114,455,585 which was local share, collected and paid out at state level for 1975-1976 only.

TOTAL
GENERAL FUND - EXPENDITURES
FISCAL YEARS 1971 - 1976

EXPENDITURES	1976	1975	1974	1973	1972	1971
General Administration		26,284,833	16,946,626	17,934,695	13,488,370	10,508,469
Protection - Persons, Property		4,331,535	5,624,983	5,327,290	4,628,658	5,192,681
Development & Conservation		*	10,733,978	7,712,145	11,223,453	6,387,038
Development, Conservation & Recreation		15,911,959	----	----	----	----
Health and Sanitation		3,556,610	3,136,816	2,414,868	2,504,131	2,266,179
Social Services		60,664,808	45,608,072	43,652,303	36,172,870	79,478,173
Mental Health & Corrections		35,478,680	32,142,111	26,562,195	26,499,051	23,145,384
Education & Cultural Services		167,106,012	111,223,481	106,506,333	101,939,879	88,403,493
Culture, History & Recreation		**	1,758,815	2,183,163	2,285,977	1,969,149
Debt Service		19,105,441	17,674,957	14,628,411	11,320,738	9,716,110
Other		<u>462,587</u>	<u>526,536</u>	<u>3,050,306</u>	<u>3,045,516</u>	<u>4,198,287</u>
TOTAL		332,902,469	245,376,379	229,971,716	213,108,647	231,264,969
General Government	54,099,206	* Expenditures in this group are now in Development, Conservation and Recreation in 1975.				
Economic Development	4,589,083					
Education & Culture	*** 172,278,359	** Expenditures in this group are distributed to General Government, Development, Conservation and Recreation, and Education and Culture.				
Human Services	90,086,877					
Manpower	609,098	*** This doesn't include \$114,455,585 which was local share collected and paid out at state level for 1975-76 only.				
Natural Resources	9,663,086					
Public Protection	3,052,526					
Transportation	<u>1,770,926</u>					
TOTAL	336,149,164					

TOTAL
HIGHWAY FUND - REVENUES
FISCAL YEARS 1971 - 1976

REVENUES	1976	1975	1974	1973	1972	1971
Gasoline Tax (Net)	47,298,727	45,907,572	45,625,539	46,606,217	43,446,657	36,692,246
Use Fuel Tax (Net)	3,960,694	3,703,767	3,774,135	3,447,271	2,940,582	2,326,064
Motor Carrier Tax (Net)	11,298	17,567	20,447	27,517	19,226	20,037
Motor Vehicle Fees - Drivers' Licenses	21,832,063	19,783,963	20,905,200	16,227,317	15,090,219	14,223,332
Other Taxes	820,269	648,375	553,193	1,022,194	898,469	736,936
From Federal Government	30,497,816	26,779,419	28,042,926	28,312,206	32,364,200	34,102,883
From Cities - Towns - Counties	3,210,450	3,616,183	3,890,747	2,406,584	2,270,803	2,121,906
Service Charges - Current Services	987,816	710,289	497,665	392,277	340,551	281,234
Other Revenues	2,088,172	2,413,652	2,665,606	1,017,500	740,071	1,194,853
Contrib. - Transf. from Other Funds	<u>73,767</u>	<u>-----</u>	<u>1,871,520</u>	<u>1,347,515</u>	<u>1,281,447</u>	<u>1,156,166</u>
TOTAL HIGHWAY FUND REVENUES	110,781,077	103,580,795	107,846,982	100,806,605	99,392,228	92,855,662

TOTAL
HIGHWAY FUND - EXPENDITURES
FISCAL YEARS 1971 - 1976

EXPENDITURES	1976	1975	1974	1973	1972	1971
General Administration		4,233,385	3,907,889	3,181,021	3,264,120	2,130,829
Protection - Persons and Property		7,778,578	6,870,833	5,900,834	5,687,768	5,280,545
Highways and Bridges		89,335,880	87,921,228	84,520,223	92,511,795	86,769,502
Debt Service		7,880,068	8,095,509	7,286,826	6,747,017	5,572,102
* Other		----	----	1,439,560	1,455,877	1,157,274
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL		109,227,912	106,795,460	102,328,465	109,666,578	100,910,253
General Government	3,659,945					
Economic Development	511,576					
Public Protection	7,861,835					
Transportation	<u>98,151,268</u>					
TOTAL	110,184,625					

* 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 1971 - 1976

REVENUES	1976	1975	1974	1973	1972	1971
** Maine Forestry District Tax	----	----	----	----	1,697,774	1,340,761
Gasoline-Use Fuel Tax (Net)	684,458	643,872	569,812	407,117	356,010	293,224
*** Income Tax	3,527,171	2,566,054	1,863,614			
*** Sales and Use Tax	5,679,848	5,442,453	4,669,338			
* Unemployment Compensation Tax	35,537,656	29,327,836	29,055,748	27,769,420	15,243,009	
Sardine Development Tax	263,473	242,437	232,805	282,188	164,832	220,427
Insurance Company Taxes	653,647	557,525	443,527	382,688	342,583	327,694
Hunting - Fishing & Related Licenses	4,649,401	4,259,823	4,096,897	3,795,418	3,258,346	3,126,811
Other Taxes	3,857,977	3,337,136	3,125,440	3,061,396	2,587,050	2,292,385
Federal Revenue Sharing & Interest	13,548,426	13,130,415	14,389,072	13,023,517		
From Federal Government	215,686,289	184,839,642	139,545,888	123,318,885	119,743,675	37,368,937
From Cities - Towns - Counties	2,342,481	2,173,545	1,506,605	1,341,593	1,002,040	611,883
Service Charges - Current Services	5,468,764	7,498,691	5,654,618	4,451,750	5,523,466	4,569,811
Other Revenues	6,455,334	3,567,066	4,512,196	2,411,693	6,275,097	969,259
Transfers From Other Op. Funds	21,594	1,435,283	475,168	6,430,235	4,528,873	931,184
TOTAL SPECIAL FUND REVENUES	298,376,524	259,021,788	210,140,806	186,675,908	160,722,758	52,052,379

* 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 1971 - 1976

REVENUES	1976	1975	1974	1973	1972	1971
General Administration		8,972,310	9,911,224	5,872,925	1,307,494	1,198,661
Protection - Persons, Property		7,269,092	5,954,417	5,041,626	5,528,230	4,096,100
Development & Conservation		***	10,850,849	11,205,905	10,428,250	9,238,115
Development, Conservation & Recreation		23,520,110	----	----	----	----
Health & Sanitation		4,696,920	3,352,357	2,380,937	1,991,553	2,169,628
* Social Services		184,524,192	134,556,505	123,406,652	116,522,724	14,661,007
Mental Health & Corrections		3,782,417	3,093,677	3,824,288	2,700,828	2,328,827
Education			----	20,509,401	20,185,793	16,010,564
** Education & Cultural Services		25,875,959	48,419,029			
Cultural, History & Recreation		***	----	1,487,684	1,265,776	1,268,101
History & Recreation		***	<u>1,092,404</u>	<u> </u>	<u> </u>	<u> </u>
TOTAL		258,641,002	217,230,466	173,729,420	159,930,652	50,971,007
General Government	33,410,375					
Economic Development	6,772,393					
Education & Culture	** 42,728,019					
Human Services	123,782,316					
Manpower	90,482,397					
Natural Resources	16,562,110					
Public Protection	2,198,885					
Transportation	210,766					
TOTAL	316,147,263					

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

** Includes Federal Revenue Sharing.

*** Expenditures in this group are distributed to Development, Conservation & Recreation, and Education & Cultural Services.

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
1975	\$ 3,314,127
1976	\$ 5,883,305

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
1975	\$11,155,639
1976	\$7,780,444

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
1974	\$627,610
1975	\$639,020
1976	\$402,230
Balance July 1, 1976	\$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
1975	\$6,154,215
1976	\$8,524,650

TAX AND REVENUE SOURCE

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

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

STATE TAX OR REVENUE SOURCE	UNDEDICATED Accrues to General Fund	DEDICATED Accrues to Highway Fund	DEDICATED Accrues to Spec. Funds
Sales - Use Tax	x		x) -4% of Receipts * are credited to
Income Tax	x		x) local government fund
Liquor-Beer Tax (Net)	x		
Cigarette Tax	x		
Inheritance Tax	x		
Estate Tax	x		
Railroad Tax	x		
Tel. & Tel. Co. Tax	x		
Insurance Co. Tax	x		x-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' License		x	
State Property Tax	x		
Spruce Budworm Excise Tax	x		
Hunting-Fishing Licenses			x-Inland Fisheries and Wildlife
Sardine Tax			x-)Development and
Blueberry Tax			x-)Conservation
Potato Tax			x-)Purposes
Milk Tax			x-)
Dairy & Nutrition Council			x-)

* - Limited to 3.58% for 1976-1977 only (C. 147 P&S, Part C, Section 15)

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 (with the exception of gas and electricity), 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, farm tractor, boat and aircraft 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 4 1/2% effective 11/1/67. Amended in 1969 increasing to 5% effective 6/1/69.

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 enclosed rates in effect for 1975 are shown in Table A, 1976 in Table B and 1977 in Table C. Table A was the rate of tax imposed on individual taxable income from July 1, 1969 through December 31, 1975. Table B is the rate to be applied to taxable income for the period January 1, 1976 through December 31, 1976 and Table C will apply to tax years on or after January 1, 1977.

The income tax rate change was accompanied by an increase in the standard deduction which also has a low-income allowance similar to that used by the Internal Revenue Service. The amounts now permitted as a standard deduction are detailed on the attached schedule. These revised standard deductions are effective beginning January 1, 1976.

MAINE INDIVIDUAL INCOME TAX

BUREAU OF TAXATION
April 16, 1976

1975 RATES TABLE "A" SINGLE

If the taxable income is:
Not over \$2,000
\$ 2,000 but not over \$5,000
\$ 5,000 but not over \$10,000
\$ 10,000 but not over \$25,000
\$ 25,000 but not over \$50,000
\$ 50,000 or more

The tax is:
1% of the taxable income
\$ 20 plus 2% of excess over \$2,000
\$ 80 plus 3% of excess over \$5,000
\$ 230 plus 4% of excess over \$10,000
\$ 830 plus 5% of excess over \$25,000
\$2,080 plus 6% of excess over \$50,000

MARRIED - JOINT

If the taxable income is:
Not over \$4,000
\$ 4,000 but not over \$10,000
\$ 10,000 but not over \$20,000
\$ 20,000 but not over \$50,000
\$ 50,000 but not over \$100,000
\$100,000 or more

The tax is:
1% of the taxable income
\$ 40 plus 2% of excess over \$4,000
\$ 160 plus 3% of excess over \$10,000
\$ 460 plus 4% of excess over \$20,000
\$1,660 plus 5% of excess over \$50,000
\$4,160 plus 6% of excess over \$100,000

1976 RATES TABLE "B" SINGLE

If the taxable income is:
Not over \$2,000
\$ 2,000 but not over \$4,000
\$ 4,000 but not over \$5,000
\$ 5,000 but not over \$6,000
\$ 6,000 but not over \$8,000
\$ 8,000 but not over \$10,000
\$ 10,000 but not over \$15,000
\$ 15,000 but not over \$25,000
\$ 25,000 but not over \$50,000
\$ 50,000 or more

The tax is:
1% of the taxable income
\$ 20 plus 2% of excess over \$2,000
\$ 60 plus 3% of excess over \$4,000
\$ 90 plus 3.5% of excess over \$5,000
\$ 125 plus 4.5% of excess over \$6,000
\$ 215 plus 5% of excess over \$8,000
\$ 315 plus 6% of excess over \$10,000
\$ 615 plus 6.5% of excess over \$15,000
\$1,265 plus 7.5% of excess over \$25,000
\$3,140 plus 8% of excess over \$50,000

MARRIED - JOINT

If the taxable income is:
Not over \$4,000
\$ 4,000 but not over \$8,000
\$ 8,000 but not over \$10,000
\$ 10,000 but not over \$12,000
\$ 12,000 but not over \$16,000
\$ 16,000 but not over \$20,000
\$ 20,000 but not over \$30,000
\$ 30,000 but not over \$50,000
\$ 50,000 but not over \$100,000
\$100,000 or more

The tax is:
1% of the taxable income
\$ 40 plus 2% of excess over \$4,000
\$ 120 plus 3% of excess over \$8,000
\$ 180 plus 3.5% of excess over \$10,000
\$ 250 plus 4.5% of excess over \$12,000
\$ 430 plus 5% of excess over \$16,000
\$ 630 plus 6% of excess over \$20,000
\$1,230 plus 6.5% of excess over \$30,000
\$2,530 plus 7.5% of excess over \$50,000
\$6,280 plus 8% of excess over \$100,000

1977 RATES TABLE "C" SINGLE

If the taxable income is:
Not over \$2,000
\$ 2,000 but not over \$4,000
\$ 4,000 but not over \$6,000
\$ 6,000 but not over \$8,000
\$ 8,000 but not over \$10,000
\$ 10,000 but not over \$15,000
\$ 15,000 but not over \$25,000
\$ 25,000 or more

The tax is:
1% of the taxable income
\$ 20 plus 2% of excess over \$2,000
\$ 60 plus 4% of excess over \$4,000
\$ 140 plus 6% of excess over \$6,000
\$ 260 plus 7% of excess over \$8,000
\$ 400 plus 8% of excess over \$10,000
\$ 800 plus 9% of excess over \$15,000
\$1,700 plus 10% of excess over \$25,000

MARRIED - JOINT

If the taxable income is:
Not over \$4,000
\$ 4,000 but not over \$8,000
\$ 8,000 but not over \$12,000
\$ 12,000 but not over \$16,000
\$ 16,000 but not over \$20,000
\$ 20,000 but not over \$30,000
\$ 30,000 but not over \$50,000
\$ 50,000 or more

The tax is:
1% of the taxable income
\$ 40 plus 2% of excess over \$4,000
\$ 120 plus 4% of excess over \$8,000
\$ 280 plus 6% of excess over \$12,000
\$ 520 plus 7% of excess over \$16,000
\$ 800 plus 8% of excess over \$20,000
\$1,600 plus 9% of excess over \$30,000
\$3,400 plus 10% of excess over \$50,000

Effective January 1, 1976, the standard deduction and low-income allowance shall be as defined by the Internal Revenue Service, except that it shall not be greater than the following:

Single Persons: A single person's standard deduction for 1976 is the *higher* of (1) a low-income allowance of \$1,700 or (2) 16% of his Maine adjusted gross income up to a maximum deduction of \$2,400.

Married Persons Filing Joint Returns and Surviving Spouses: For 1976, persons filing joint returns and surviving spouses can take the *higher* of (1) a low-income allowance of \$2,100 or (2) 16% of Maine adjusted gross income up to a maximum deduction of \$2,800.

Married Persons Filing Separate Returns: In the case of separate returns by married persons, each spouse is allowed a standard deduction of only up to one-half of the maximum amounts, that is, \$1,050 for the low-income allowance or 16% of the Maine adjusted gross income up to a maximum deduction of \$1,400. (Note: If either spouse uses the low-income allowance, then both must use this deduction, conversely, if either uses the percentage standard deduction, then both must use this method).

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.
Amended 1976.

- 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)

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 cents 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 cents per gallon. There shall be levied and imposed an excise tax on all

malt liquor manufactured in this State of 5 1/3 cents per gallon. There shall be levied and imposed an excise tax of 30 cents per gallon on all table wine containing 14% or less alcohol by volume imported into this State - 20 cents 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 cents to 25 cents 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.

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 cents per package of 20.

Note: Original tax imposed July 1, 1941 at 1 mill or 2 cents pkg.
Increased July 1, 1947 to 2 mills or 4 cents pkg.
" July 1, 1955 to 2 1/2 mills or 5 cents pkg.
" July 1, 1961 to 3 mills or 6 cents pkg.
" July 1, 1965 to 4 mills or 8 cents pkg.
" July 1, 1967 to 4 1/2 mills or 9 cents pkg.
" Nov. 1, 1967 to 5 mills or 10 cents pkg.
" June 1, 1969 to 6 mills or 12 cents pkg.
" July 1, 1971 to 7 mills or 14 cents pkg.
" July 1, 1974 to 8 mills or 16 cents pkg.

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.

5% in excess of exemption up to \$ 50,000
6% in excess of \$50,000 up to 100,000
8% in excess of \$100,000 up to 250,000
10% in excess of \$250,000

Note: \$50,000 for husband or wife.
\$25,000 for parent, child or child of deceased child.
\$ 2,000 for 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 \$1,000 up to \$25,000
10% in excess of \$25,000 up to \$100,000
12% in excess of \$100,000 up to \$250,000
14% in excess of \$250,000

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

14% in excess of \$ 1,000 up to \$75,000
16% in excess of \$75,000 up to \$150,000
18% in excess of \$150,000

Note: Amended 1945, 1947, 1949, 1959. Amendment in 1975 changed to present exemptions and rates.

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: 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 AND TELEGRAPH COMPANY TAXATION (Adopted 1872-1883) - M.R.S.A. Title 36

I. Taxation of Telephone Company - 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 preceding 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) . . . exceed \$ 10,000 but do not exceed \$20,000 - 1-3/4%
- (4) . . . exceed \$ 20,000 but do not exceed \$40,000 - 2%

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

- II. Taxation of Telegraph Company - 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 Preceding 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.

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 preceding 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;
Amended by C. 572 P.L. 1975; Amended
by C. 655 P.S. 1975

There is imposed a tax upon the privilege of transferring title to real property at the rate of 55 cents for each \$500 or fractional part thereof, of consideration therefor. The grantor shall be liable for payment of said tax.

Consideration. "Consideration" means the total price or amount paid, or required to be paid, for real property valued in money, whether received in money or otherwise and shall include the amount of any mortgages, liens or encumbrances thereon.

The State Tax Assessor shall provide for the collection of the tax by each register of deeds, and for that purpose may provide for the installation of a meter machine in each registry office.

Each register of deeds shall, on or before the 10th day of each month, pay over to the State Tax Assessor 85% of the tax collected during the previous month. The remaining 15% shall be retained for the county by the register of deeds and accounted for to the county treasurer as reimbursement for services rendered by the county in collecting the tax.

The State Tax Assessor shall pay over all receipts to the Treasurer of State daily and such receipts shall be credited to the General Fund.

PARI-MUTUEL REVENUE

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 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 1/6 of the tax to be returned to licensee.

Amended 1973 from 6% to 5% with 1/5 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 cents per gallon upon internal combustion engine fuel sold or used within this State. Eight 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 cents from 6 cents and increasing refund amount to 6 cents or 6/7 from 5 cents. 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 Marine Resources. 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 cents. Amended 1971 increasing tax to 9 cents.

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

An excise tax at the rate of 9 cents 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 cents from 7 cents per gallon. Amended in 1971 increasing tax to 9 cents.

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

Passenger vehicles (for hire, double fees)	\$ 15.00
Initial plates	10.00 per year
Motorcycles	10.00
Antique Motor vehicles	7.50
Semi-trailers	10.00
Farm trailers	5.00
Boat and mobile home trailers generally	5.00
Camp trailers in excess of 2000 lbs.	10.00
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 \$280
Dealer registration fees	30.00 plus \$15 per plate
Transporter plate	30.00 plus \$15 per plate
Motorcycle dealers	10.00 plus \$ 5 per plate
Boat or snowmobile trailer dealers	10.00 plus \$ 5 per plate
Motor vehicle inspection exclusive of repairs, etc.	2.00
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: Class 1 or 2	8.00
Class 3	5.00
Driver education - license to instruct:	
School	25.00
Instructor	15.00

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

Amended by Chapter 660 PL 1975 (Special Session)

Amended by Chapter 754 PL 1975 (Special Session)

Property tax for expenses of local and State Government. For necessary expenses of local and State Government, a tax assessed at the rate of 9½ mills for the fiscal year ending June 30, 1976, 10 ¾ mills for the fiscal year ending June 30, 1977, 12½ mills for the fiscal year ending June 30, 1978, and 13 ¾ mills for the fiscal year ending June 30, 1979, and every year thereafter upon each municipality and the unorganized territory. In each municipality, the tax assessed under this subsection shall be paid when collected to the treasurer thereof to be by him disbursed for necessary expenses of local government as determined or appropriated by the legislative body of such municipality within the purposes specified in Title 30. The tax assessed under this subsection upon the unorganized territory shall be paid to the State.

Uniform property tax. Pursuant to the Maine Constitution, Article VIII part First, and in addition to subsection I, a uniform property tax is assessed which shall be determined as follows. The Legislature shall annually, prior to April 1st, enact legislation establishing the uniform property tax rate. The uniform property tax rate shall be 13 mills for the period beginning July 1, 1976, and ending June 30, 1977, and 12.5 mills thereafter. The rate shall be applied to the state valuation of each municipality and property in the unorganized territory.

The certification made pursuant to section 452 shall require the municipal officers to issue their warrant, requiring the collectors of their municipality to collect and pay to the treasurer of their municipality the sums against said municipality required by this subchapter. Municipal treasurers shall, on or before the 20th of each month, certify to the Treasurer of State that 1/12 of the uniform property tax for the fiscal year ending June 30th has been made available to school officials to meet the state-local allocation requirements of the unit as approved by the voters at a budget meeting or meetings, by the issuance of a credit voucher and direct payment, if applicable. If the amount of the monthly credit voucher exceeds 1/12 of the total allocation to the unit, the treasurer of the municipality shall pay to the Treasurer of State the difference each month. Municipalities which are members of School Administrative Districts or community school districts under general law or special act shall submit monthly credit vouchers to the Treasurer of State for amounts paid to the governmental organization which provides education for children from that municipality. When any municipality fails to file such monthly vouchers certifying that appropriate payments have been made, the Treasurer of State shall take whatever action is necessary to ensure prompt statutory compliance. The Treasurer of State shall have the authority and is required to draw up reasonable guidelines to assist municipal officials in carrying out their duties under this section.

Note: Applies to organized and unorganized beginning in 1821 to 1951.

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 27-¾ 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
(1976 - 13-1/4 mills, 1977 - 13 mills).
Amended 1975 Regular Session.
Amended 1975 Special Session by Chapter 660 P.L. 1975.
Amended 1975 Special Session by Chapter 754 P.L. 1975.

SPRUCE BUDWORM EXCISE TAX - Enacted by Chapter 764, P.L. 1975

There is established a Spruce Fir Forest Protection District consisting of each of the municipalities and townships within the State in which the softwood forest cover is to a substantial extent composed of species of spruce and fir trees and wherein such spruce and fir is now, or may reasonably be expected to become, subject to infestation and destruction by spruce budworm insects.

Persons owning parcels of forest land, including those claiming timber and grass rights on public reserved lands, which are classified as forest land pursuant to Title 36, chapter 105, subchapter II-A, of more than 500 acres within the Spruce Fir Forest Protection District, shall be subject to an excise tax for the privilege of owning and operating such forest land in 1976 and the 5 years thereafter, unless the legislature establishes an alternative method of taxation after 1976.

The excise tax rate shall be calculated so as to provide revenue sufficient to pay the percentage of the total costs of spruce budworm suppression activities and spray projects for each year in which the Legislature has determined that a portion of the costs shall accrue from excise taxes on softwood and mixed wood within the Spruce Fir Forest Protection District. Each acre of forest land shall be subject to such tax, provided that each acre classified as mixed wood shall be taxed at half the rate for acres of softwood and that no acre classified as hardwood shall be subject to taxation under this subchapter.

The excise tax on parcels of softwood forest land shall be 56 cents per acre for the year 1976. The excise tax on parcels of mixed wood forest land shall be 28 cents per acre for the year 1976.

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

Resident fishing license	\$ 7.50
Resident hunting license	7.50
Resident combination license	12.50
Jr. Resident hunting license (10-16 years)	1.50
Nonresident big game (bear or deer)	60.50
Nonresident small game	30.50
Jr. Nonresident small game (10-16 years)	15.50
Pheasant stamp	3.25
Resident or nonresident fishing (3 days)	7.50
Nonresident fishing (7 days)	12.50
Nonresident fishing (15 days)	15.50
Nonresident fishing (season)	25.50
Jr. nonresident fishing (12-16 years)	4.00
Trapping state-wide	13.00
Nonresident trapping license	250.00
Camp license (boys & girls), Blanket fee	\$38, \$63, \$94
Guides license - resident	32.00
Guides license - nonresident	125.00
Archery deer hunting - resident	7.50
Archery deer hunting - nonresident	60.50
Snowmobile license (resident and nonresident)	11.25
Snowmobile dealers fees (2 dealer plates)	25.00 plus \$10 for each addi- tional plate
Watercraft registration	5.00
Watercraft registration - dealer	10.00

Note:

Above fees for licenses include 50 cents agents fee charged by the municipalities for issuing these licenses.

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 cents (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, \$4.75 goes to Fish and Game for administration, a safety program and enforcement, 50 cents 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, \$4.75 goes to Fish and Game, 50 cents to Parks and Recreation Snowmobile Trail Fund and balance to the Department.

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 cents 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 \$.025 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 cent to 2 cents per barrel.
Amended 1972 to \$.012 per hundredweight. Amended 1975 to \$.025 per hundredweight, effective 10/1/75 and to revert to \$.012 per hundredweight 7/1/78. 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 cents 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 cents to 3 cents per hundredweight.
Amended 1969 increasing tax from 3 cents to 5 cents per hundredweight.
Purpose to promote the prosperity and welfare of the State and dairy industry.

DAIRY AND NUTRITION COUNCIL TAX (Adopted 1975) - M.R.S.A. Title 36

There is levied and imposed on dealers a tax of 3 cents per hundredweight on all milk produced, purchased or imported for sale within this State. Milk exported is not subject to tax.

Note: Purpose to promote the welfare of the State and preserve the 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.
1975	\$206,771,040.	\$6,391,146.	\$213,162,887.
1976	\$218,219,408	\$6,484,607	\$224,704,016.

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, 1976.

This schedule covers the fiscal years of 1958 through June 30, 1976. 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, 1976.

In addition to the amounts listed in this schedule, the State's credit is pledged to guarantee certain loans. As of June 30, 1976, these pledges amounted to the following.

<u>PURPOSE OF GUARANTEE</u>	<u>LEGAL LIMITATION</u>	<u>BONDS AUTHORIZED NOT ISSUED - CONTINGENT</u>
Industrial Facilities	\$ 40,000,000	\$ 35,165,750
Recreational Facilities	17,000,000	11,287,975
Student Loans	4,000,000	3,200,000
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
TOTALS	\$ 89,000,000	\$ 77,653,725

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
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
1975	179,765,000	70,095,000	13,605,000	1,010,000	13,095,000	12,098,642	16,625,000	36,985,000	277,570,000
1976	187,010,000	65,305,000	13,305,000	900,000	12,705,000	12,978,162	17,190,000	19,445,000	279,225,000

Authorized Bonds - Unissued

Highway and Bridge Loan
 General Improvement Loan 1963, 69, 71 & 73
 University of Maine - Self liquidating

\$21,400,000
 43,773,000
900,000

TOTAL AUTHORIZED BONDS

\$66,073,000

TOTAL STATE BONDED DEBT

June 30, 1976 \$ 279,225,000

TOTAL UNISSUED AUTHORIZED BONDS

June 30, 1976 \$ 66,073,000

TOTAL AUTHORIZED BONDED DEBT

June 30, 1976 \$ 345,298,000

NEW ENGLAND STATES

PER CAPITA PERSONAL INCOME 1974 and

PER CAPITA STATE TAX COLLECTIONS in 1975

Per Capita Personal Income

United States	\$ 5,448.00
Maine	4,590.00
New Hampshire	4,944.00
Vermont	4,227.00
Massachusetts	5,757.00
Rhode Island	5,343.00
Connecticut	6,455.00

Per Capita State Tax Collections

United States - Average	\$ 377.30
Maine	348.46
New Hampshire	210.77
Vermont	397.02
Massachusetts	380.67
Rhode Island	377.30
Connecticut	342.13

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

Per Capita Percentage: Tax Collections to Personal Income

United States	6.93%
Maine	7.59%
New Hampshire	4.26%
Vermont	9.39%
Massachusetts	6.61%
Rhode Island	7.06%
Connecticut	5.30%

SOURCE: U. S. Dept. of Commerce - Bureau of Economic Analysis,
and Bureau of the Census, State Tax Collections in 1975.