

MAINE STATE LEGISLATURE

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STATE of MAINE

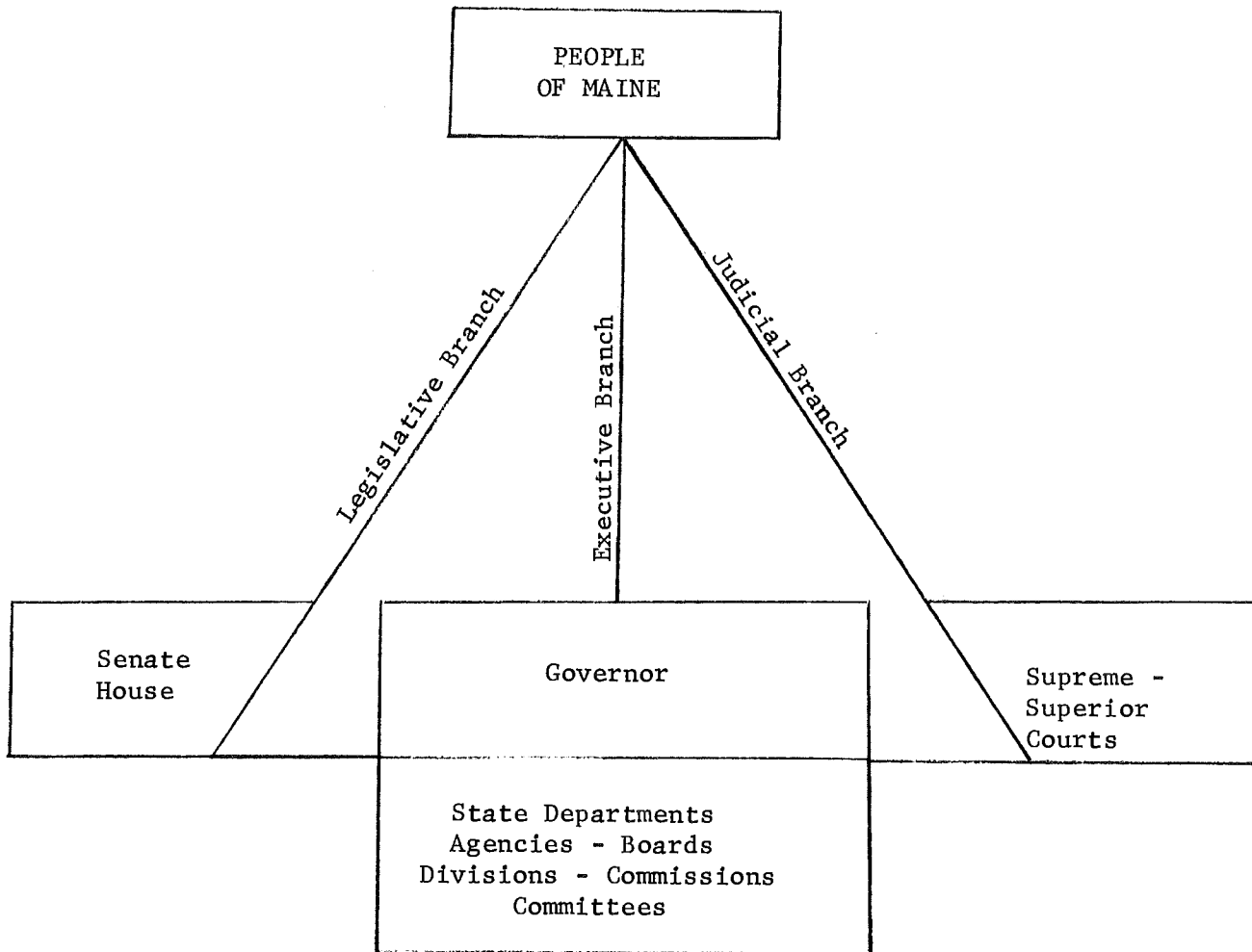


Compendium of State Fiscal Information

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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 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

GENERAL FUND	HIGHWAY FUND	OTHER SPECIAL REVENUE FUNDS
<u>Revenue Source</u>	<u>Revenue Source</u>	<u>Revenue Source</u>
Unorganized Territory 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 Unorganized Territory Tax
<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 1978, 1977, 1976 and 1974 for comparison purposes.)

REVENUE	PERCENTAGE AMOUNT RECEIVED			
	<u>1978</u>	<u>1977</u>	<u>1976</u>	<u>1974</u>
From Federal Government	32.2%	31.6%	33.3%	29.5%
Sales - Use Tax	19.7	20.6	20.4	22.2
Income Tax	14.6	13.5	11.4	8.8
Gasoline - Use Fuel Tax (Net)	5.9	6.7	7.0	8.7
Unemployment Compensation Tax	5.2	5.2	4.8	5.1
Liquor - Beer (Net)	2.8	3.1	3.2	3.5
Cigarette Tax	2.6	3.0	3.2	3.5
Motor Vehicle Fees - Operator's				
License	2.6	2.8	2.9	3.6
Other Revenue	1.9	1.9	2.1	3.2
Federal Revenue Sharing & Interest	1.5	1.7	1.8	2.5
Service Charges - Current Services	2.3	2.0	1.4	1.7
Public Utilities Taxes	1.6	1.5	1.3	1.5
Insurance Company Taxes	1.1	1.1	1.1	1.1
** Unorganized Territory Tax	1.0	.8	1.1	1.0
Inheritance - Estate Taxes	1.0	1.0	1.0	1.2
Other Taxes	.9	.9	.9	1.1
From Cities - Towns - Counties	.8	.8	.8	1.0
*** Uniform Property Tax	.7	.5	.8	---
Hunting - Fishing Licenses	.6	.6	.6	.7
Spruce Budworm Tax	.2	.3	.4	---
Transferred from Lottery Commission	.2	.2	.4	---
Commission on Pari-mutuels	.1	.2	.1	.1
Transfers from Other Operating Funds	.5	---	---	---
	<u>100%</u>	<u>100%</u>	<u>100%</u>	<u>100%</u>

** Known prior to 1978 as the 'Tree Growth Tax'

*** This doesn't include \$115,078,309 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 1978, 1977, 1976 and 1974 for comparison purposes.

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED			
	<u>1978</u>	<u>1977</u>	<u>1976</u>	<u>1974</u>
General Administration				5.4%
Protection of Persons & Property				3.2
Development and Conservation				---
Development, Conservation and Recreation				4.2
Highway - Bridges				15.5
Health and Sanitation				1.1
Social Services				31.7
Mental Health and Corrections				6.2
Education				28.1
Culture, History and Recreation				* ----
Debt Service				4.5
Other				<u>.1</u>
				100%
General Government	13.7%	10.1%	12.0%	
Economic Development	1.4	1.6	1.6	
Education and Culture	29.1	30.5	** 28.2	
Human Services	30.0	28.8	28.1	
Manpower	9.0	11.7	11.9	
Natural Resources	2.6	2.4	3.4	
Public Protection	1.7	1.6	1.7	
Transportation	<u>12.5</u>	<u>13.3</u>	<u>13.1</u>	
	100%	100%	100%	

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

** This doesn't include \$115,078,309 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 1973-1978

REVENUES	1978	1977	1976	1975	1974	1973
* Unorganized Territory Tax	9,519,111	7,237,172	7,803,493	8,605,172	5,711,167	4,311,952
*** Uniform Property Tax	6,557,524	4,437,130	5,918,709	1,121,638	---	---
Inheritance - Estate Taxes	9,313,741	8,040,815	7,361,636	8,500,920	7,112,543	6,047,929
Spruce Budworm Tax	2,099,231	2,055,050	2,837,259	---	---	---
Sales - Use Taxes	185,338,842	169,664,878	151,335,808	137,369,006	126,846,806	117,577,970
Gasoline - Use Fuel Tax (Net)	55,810,902	55,292,831	51,955,178	50,272,779	49,989,934	50,488,124
Unemployment Compensation Tax	48,847,634	42,728,233	35,537,656	29,327,836	29,055,748	27,769,420
Income Tax	137,483,609	110,357,494	84,831,972	64,784,500	50,180,362	41,351,471
Cigarette Tax	24,364,240	24,296,239	23,935,432	22,976,832	19,991,671	19,438,210
Public Utilities Tax	14,951,067	12,027,254	9,842,975	9,857,713	8,369,915	7,527,478
Insurance Company Tax	10,770,743	9,190,012	8,369,557	9,073,505	6,369,103	5,783,745
Motor Vehicle Fees-Drivers Lic.	24,855,722	23,042,851	21,832,063	19,783,963	20,905,200	16,227,317
Hunting - Fishing Licenses	5,252,951	5,055,521	4,649,401	4,259,823	4,096,897	3,795,418
Commission - Pari-Mutuels	1,132,622	1,242,460	1,300,890	1,387,295	862,145	1,583,800
Other Taxes	8,099,907	7,624,392	7,153,910	6,541,314	6,393,929	6,921,201
Federal Rev. Sharing & Interest	13,991,875	13,715,128	13,321,659	12,694,721	14,389,072	13,023,517
From Federal Government	302,785,031	260,210,060	247,467,650	212,828,658	169,054,650	155,590,823
From Cities - Towns - Counties	7,428,637	6,835,545	5,552,931	5,789,729	5,397,422	3,913,297
Service Charges-Current Services	22,103,348	16,145,056	10,230,044	11,885,590	9,615,346	8,560,618
Liquor - Beer (Net)	26,733,160	25,545,295	24,069,696	21,768,362	20,134,352	19,891,804
Transferred from Lottery Comm.	1,592,708	1,491,113	2,609,623	1,276,079	---	---
Other Revenues	17,823,303	15,274,918	14,586,129	16,616,977	15,530,436	9,052,697
Transfers from other Op. Funds	4,279,777	1,852,131	862,391	863,482	2,804,718	10,621,889
TOTAL OPERATING REVENUES	941,135,696	823,361,588	743,366,073	657,589,905	572,811,426	529,478,689

* Prior to 1978 this revenue source was called the 'Tree Growth Tax'. Also in 1978 the method of assessing was changed which resulted in a one time collection of 18 months tax.

*** This does not include \$115,078,309 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 1973 - 1978

EXPENDITURES	1978	1977	1976	1975	1974	1973
General Administration				39,490,529	31,058,000	26,988,642
Protection - Persons & Property				19,379,206	18,450,234	16,269,752
Development and Conservation				----	----	18,918,050
Development, Conservation & Recreation				39,432,070	24,002,666	----
Highways and Bridges				89,335,880	87,921,228	84,520,223
Health & Sanitation				8,253,531	6,489,173	4,795,805
Social Services				245,189,001	180,164,577	167,058,955
Mental Health & Corrections				39,261,097	35,235,789	30,386,484
Education				207,586,659	159,783,633	127,015,735
Culture, History & Recreation					** ---	3,670,847
Debt Service				26,985,509	25,770,467	21,915,237
Other				462,587	526,536	4,489,867
TOTAL				715,376,072	569,402,307	506,029,602
General Government	126,702,944	84,919,918	91,169,527			
Economic Development	12,696,809	12,841,877	11,873,053			
Education and Culture	268,054,013	250,598,833	215,006,378	***		
Human Services	276,902,891	236,550,077	213,869,194			
Manpower	83,070,560	96,272,593	91,091,496			
Natural Resources	23,921,046	19,148,411	26,225,196			
Public Protection	15,950,494	13,174,400	13,113,246			
Transportation	115,004,077	109,054,810	100,132,960			
TOTAL	922,302,837	822,560,923	762,481,054			

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

*** This doesn't include \$115,078,309 which was local share, collected and paid out at state level for 1975-76 only.

TOTAL
GENERAL FUND - REVENUES
FISCAL YEARS 1973 - 1978

REVENUES	1978	1977	1976	1975	1974	1973
* Unorganized Territory Tax	3,656,763	7,237,172	7,803,493	8,609,172	5,711,167	4,311,952
Uniform Property Tax	6,557,524	4,437,130	** 5,918,709	1,121,638	---	---
Inheritance - Estate Tax	9,313,741	8,040,815	7,361,635	8,500,920	7,112,543	6,047,929
Spruce Budworm Tax	1,728,219	2,055,050	2,837,259	---	---	---
Income Tax - Individual	98,765,240	72,564,021	49,801,826	42,036,806	35,737,998	31,307,529
Income Tax - Corporate	32,785,625	33,968,949	31,502,974	20,181,639	12,578,750	10,043,942
Sales - Use Tax	178,561,626	163,601,966	145,655,960	131,926,553	122,177,468	117,577,970
Cigarette Tax	24,364,240	24,296,239	23,935,432	22,976,832	19,991,671	19,438,210
Public Utilities Tax	14,951,067	12,027,254	9,842,975	9,857,713	8,369,915	7,527,478
Insurance Company Taxes	9,920,818	8,752,783	7,715,910	8,515,979	6,369,103	5,783,745
Commission - Pari-mutuels	839,816	919,248	812,818	867,093	862,145	1,583,800
Liquor - Beer (Net)	26,733,160	25,529,492	24,037,724	21,768,362	20,134,352	19,891,804
From Federal Government	2,208,115	1,084,101	1,283,545	1,209,596	1,465,835	3,959,730
From Cities - Towns - Counties	791,975	789,332	---	---	---	165,119
Transferred from Lottery Commission	1,592,708	1,491,113	2,609,623	1,276,079	---	---
Service Charges - Current Services	4,794,320	3,843,448	3,773,463	3,676,609	3,463,062	3,716,589
Other Taxes	3,351,436	3,201,017	2,700,262	2,833,562	2,038,961	2,172,733
Other Revenues	9,868,103	7,776,079	5,847,826	8,680,907	8,352,633	5,623,496
Transfers from Other Op. Funds	<u>2,972,245</u>	<u>1,831,337</u>	<u>767,029</u>	<u>947,850</u>	<u>458,029</u>	<u>2,844,138</u>
TOTAL GENERAL FUND REVENUES	433,756,750	383,446,553	334,208,470	294,987,321	254,823,637	241,996,175

* Prior to 1978 this revenue source was called the 'Tree Growth Tax'. Due to a change in assessing procedure, 6 months was collected for this year only under General Fund.

** This does not include \$115,078,309 which was local share, collected and paid out at state level for 1975-76 only.

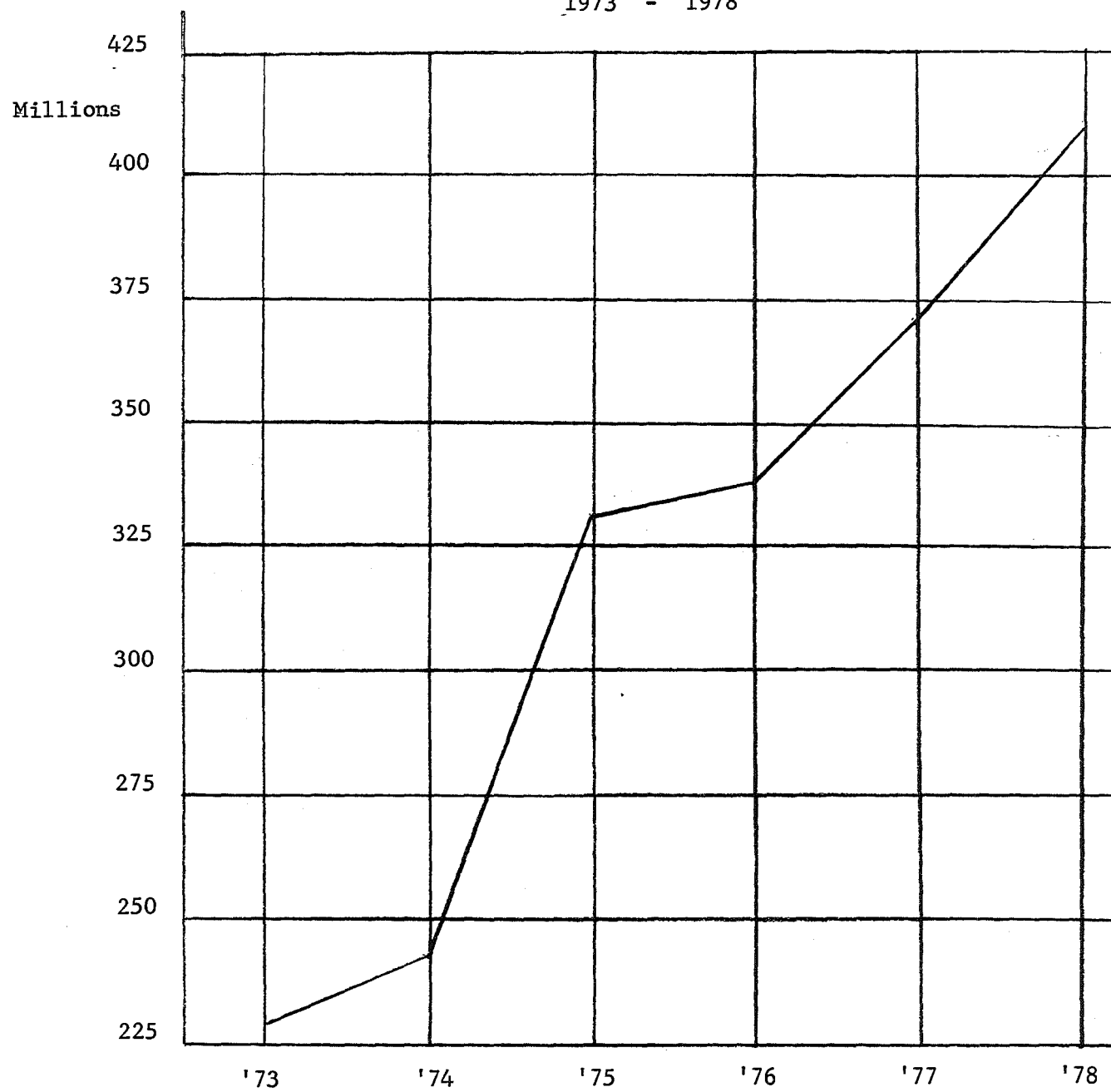
TOTAL

GENERAL FUND - EXPENDITURES
FISCAL YEARS 1973 - 1978

EXPENDITURES	1978	1977	1976	1975	1974	1973
General Administration				26,284,833	16,946,626	17,934,695
Protection - Persons, Property				4,331,535	5,624,983	5,327,290
Development and Conservation				*	10,733,978	7,712,145
Development, Conservation & Recreation				15,911,959	---	---
Health and Sanitation				3,556,610	3,136,816	2,414,868
Social Services				60,664,808	45,608,072	43,652,303
Mental Health & Corrections				35,478,680	32,142,111	26,562,195
Education & Cultural Services				167,106,012	111,223,481	106,506,333
Culture, History & Recreation				**	1,758,815	2,183,163
Debt Service				19,105,441	17,674,957	14,628,411
Other				<u>462,587</u>	<u>526,536</u>	<u>3,050,306</u>
TOTAL				332,902,469	245,376,379	229,971,716
General Government	64,724,642	52,493,978	54,099,206	* Expenditures in this group are now in Development, Conservation and Recreation.		
Economic Development	4,804,381	5,553,456	4,589,083			
Education & Culture	219,168,138	206,109,662	172,278,359***	** Expenditures in this group are distributed to General Government, Development, Conservation and Recreation, and Education & Culture.		
Human Services	106,486,085	94,687,781	90,086,877			
Manpower	714,616	637,168	609,098	*** This doesn't include \$115,078,309 which was local share collected and paid out at state level for 1975-76 only.		
Natural Resources	10,022,702	9,286,225	9,663,086			
Public Protection	3,714,700	3,200,469	3,052,526			
Transportation	<u>1,455,865</u>	<u>1,401,188</u>	<u>1,770,926</u>			
TOTAL	411,091,132	373,369,930	336,149,164			

GENERAL FUND EXPENDITURES

1973 - 1978



TOTAL
HIGHWAY FUND - REVENUES
FISCAL YEARS 1973 - 1978

REVENUES	1978	1977	1976	1975	1974	1973
Gasoline Tax (Net)	50,382,103	49,869,408	47,298,727	45,907,572	45,625,539	46,606,217
Use Fuel Tax (Net)	4,678,668	4,291,976	3,960,694	3,703,767	3,774,135	3,447,271
Motor Carrier Tax (Net)	9,367	9,426	11,298	17,567	20,447	27,517
Motor Vehicle Fees - Drivers' Licenses	24,855,722	23,042,851	21,832,063	19,783,963	20,905,200	16,227,317
Other Taxes	802,167	839,994	820,269	648,375	553,193	1,022,194
From Federal Government	34,791,319	35,883,895	30,497,816	26,779,419	28,042,926	28,312,206
From Cities - Towns - Counties	3,294,157	3,183,983	3,210,450	3,616,183	3,890,747	2,406,584
Service Charges - Current Services	1,805,429	1,348,676	987,816	710,289	497,665	392,277
Other Revenues	2,402,886	2,010,938	2,088,172	2,413,652	2,665,606	1,017,500
Contrib. - Transf. from Other Funds	<u>271,580</u>	<u>886</u>	<u>73,767</u>	<u>----</u>	<u>1,871,520</u>	<u>1,347,515</u>
TOTAL HIGHWAY FUND REVENUES	123,293,402	120,482,039	110,781,077	103,580,795	107,846,982	100,806,605

TOTAL
HIGHWAY FUND - EXPENDITURES
FISCAL YEARS 1973 - 1978

EXPENDITURES	1978	1977	1976	1975	1974	1973
General Administration				4,233,385	3,907,889	3,181,021
Protection - Persons and Property				7,778,578	6,870,833	5,900,834
Highway and Bridges				89,335,880	87,921,228	84,520,223
Debt Service				7,880,068	8,095,509	7,286,826
* Other				---	---	<u>1,439,560</u>
TOTAL				109,227,912	106,795,460	102,328,465
General Government	4,675,918	3,991,992	3,659,945			
Economic Development	642,015	584,820	511,576			
Public Protection	9,736,478	8,358,804	7,861,835			
Transportation	<u>113,487,780</u>	<u>107,586,352</u>	<u>98,151,268</u>			
TOTAL	128,542,192	120,521,970	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 1973 - 1978

REVENUES	1978	1977	1976	1975	1974	1973
*** Unorganized Territory Tax	5,862,347					
Gasoline - Use Fuel Tax (Net)	740,763	732,633	684,458	643,872	569,812	407,117
* Income Tax	4,411,684	2,593,164	3,527,171	2,566,054	1,863,614	
** Corporate Income	1,521,058	1,231,359				
* Sales and Use Tax	6,777,216	6,062,911	5,679,848	5,442,453	4,669,338	
Unemployment Compensation Tax	48,847,634	42,728,233	35,537,656	29,327,836	29,055,748	27,769,420
Sardine Development Tax	246,417	256,643	263,473	242,437	232,805	282,188
Insurance Company Taxes	849,924	437,229	653,647	557,525	443,527	382,688
Hunting - Fishing & Related Licenses	5,252,951	5,055,521	4,649,401	4,259,823	4,096,897	3,795,418
Other Taxes	4,363,704	4,039,334	3,857,977	3,337,136	3,125,440	3,061,396
Federal Revenue Sharing & Interest	13,991,875	13,715,128	13,548,426	13,130,415	14,389,072	13,023,517
From Federal Government	265,785,595	223,242,064	215,686,289	184,839,642	139,545,888	123,318,885
From Cities - Towns - Counties	3,342,505	2,862,229	2,342,481	2,173,545	1,506,605	1,341,593
Service Charges - Current Services	15,503,599	10,952,931	5,468,764	7,498,691	5,654,618	4,451,750
Other Revenues	5,552,313	5,503,702	6,455,334	3,567,066	4,512,196	2,411,693
Transfers from Other Op. Funds	<u>1,035,951</u>	<u>19,907</u>	<u>21,594</u>	<u>1,435,283</u>	<u>475,168</u>	<u>6,430,231</u>
TOTAL SPECIAL FUND REVENUES	384,085,542	319,432,995	298,376,524	259,021,788	210,140,806	186,675,908

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

** Previously included with Income Tax.

*** Under new assessing procedures this tax now goes into this fund before going to General Fund.

TOTAL
OTHER SPECIAL REVENUE FUNDS - EXPENDITURES
FISCAL YEARS 1973 - 1978

REVENUES	1978	1977	1976	1975	1974	1973
General Administration				8,972,310	9,911,224	5,872,925
Protection - Persons, Property				7,269,092	5,954,417	5,041,626
Development & Conservation				***	10,850,849	11,205,905
Development, Conservation & Recreation				23,520,110	---	---
Health & Sanitation				4,696,920	3,352,357	2,380,937
Social Services				184,524,192	134,556,505	123,406,652
Mental Health & Corrections				3,782,417	3,093,677	3,824,288
Education					---	20,509,401
* Education & Cultural Services				25,875,959	48,419,029	
Cultural, History & Recreation				**	---	1,487,684
History & Recreation				**	<u>1,092,404</u>	<u> </u>
TOTAL				258,641,002	217,230,466	173,729,420
General Government	*** 57,302,383	***28,433,947	33,410,375			
Economic Development	7,250,412	*** 6,703,599	6,772,393			
Education & Culture	* 48,885,875	*44,489,171	*42,728,019			
Human Services	170,416,805	***141,862,296	123,782,316			
Manpower	82,355,944	95,635,424	90,482,397			
Natural Resources	13,898,344	*** 9,862,186	16,562,110			
Public Protection	2,499,315	1,615,125	2,198,885			
Transportation	<u>60,431</u>	<u>67,270</u>	<u>210,766</u>			
TOTAL	382,699,512	328,669,022	316,147,263			

* Includes Federal Revenue Sharing.

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

*** Includes Anti-Recession Funds.

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
1977	347,875
1978	57,110
Balance July 1, 1978	\$350,000
Authorization:	State Contingent Fund M.R.S.A. Title 5, Sec. 1507

HIGHWAY FUND

STATEMENT OF UNAPPROPRIATED SURPLUS

<u>YEAR</u>	<u>BALANCE</u> <u>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
1977	15,865,262
1978	12,999,561

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 Special 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-3/4 of 1% - Fire Investigation
Real Estate Transfer Tax	x		
Pari-Mutuel Revenue	x		x-1% Stipend Fund
Gasoline - Use Fuel Tax		x	
Aeronautical Gas Tax	x		
Motor Vehicle Fees - Operators License		x	
State Lottery	x		
Spruce Budworm Suppression Tax	x		
Unorganized Territory Educational and Services Tax	x		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 1976-77 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, and upon rental charged for automobiles rented on a short term basis. Generally speaking, the exclusions are food for home consumption, water, fuels for domestic use, first 750 kilowatts per month of 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. Amended in 1977 to include rental of automobiles rented on a short term bases. Amended in 1978 to change exemptions.

INCOME TAX (Adopted in 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.

Tax rates were reduced effective July 1, 1978. A credit for the elderly equal to 20% of the federal "credit for the elderly" was enacted for tax years beginning on or after January 1, 1978. For the tax years beginning on or after January 1, 1978, a Head-of-Household filing status will be recognized.

**EFFECTIVE INDIVIDUAL TAX RATES FOR
CALENDAR YEAR 1978**

BUREAU OF TAXATION
INCOME TAX SECTION
STATE OFFICE BUILDING
AUGUSTA, MAINE 04333

Tax Rate Schedule for Single Individuals and Married Persons Filing Separate Returns

If the taxable income is:	The tax is:
Not over \$2,000	1% of the taxable income
\$ 2,000 but not over \$ 4,000	\$ 20 plus 2 % of excess over \$ 2,000
\$ 4,000 " " " \$ 6,000	\$ 60 plus 3.5% " " " \$ 4,000
\$ 6,000 " " " \$ 8,000	\$ 130 plus 6 % " " " \$ 6,000
\$ 8,000 " " " \$10,000	\$ 250 plus 7 % " " " \$ 8,000
\$10,000 " " " \$15,000	\$ 390 plus 8 % " " " \$10,000
\$15,000 " " " \$25,000	\$ 790 plus 9.1% " " " \$15,000
\$25,000 or more	\$1,700 plus 10 % " " " \$25,000

Tax Rate Schedule for Unmarried or Legally Separated Taxpayers who Qualify as Heads of Household

If the taxable income is:	The tax is:
Not over \$3,000	1% of the taxable income
\$ 3,000 but not over \$ 6,000	\$ 30 plus 2 % of excess over \$ 3,000
\$ 6,000 " " " \$ 9,000	\$ 90 plus 3.5% " " " \$ 6,000
\$ 9,000 " " " \$12,000	\$ 195 plus 6 % " " " \$ 9,000
\$12,000 " " " \$15,000	\$ 375 plus 7 % " " " \$12,000
\$15,000 " " " \$22,500	\$ 585 plus 8 % " " " \$15,000
\$22,500 " " " \$37,500	\$1,185 plus 9.1% " " " \$22,500
\$37,500 or more	\$2,550 plus 10 % " " " \$37,500

Tax Rate Schedule for Married Taxpayers and Widows and Widowers Filing Joint Federal Returns

If the taxable income is:	The tax is:
Not over \$4,000	1% of the taxable income
\$ 4,000 but not over \$ 8,000	\$ 40 plus 2 % of excess over \$ 4,000
\$ 8,000 " " " \$12,000	\$ 120 plus 3.5% " " " \$ 8,000
\$12,000 " " " \$16,000	\$ 260 plus 6 % " " " \$12,000
\$16,000 " " " \$20,000	\$ 500 plus 7% " " " \$16,000
\$20,000 " " " \$30,000	\$ 780 plus 8 % " " " \$20,000
\$30,000 " " " \$50,000	\$1,580 plus 9.1% " " " \$30,000
\$50,000 or more	\$3,400 plus 10 % " " " \$50,000

CORPORATE AND FRANCHISE TAX RATE

The effective tax rate schedule below may be used for tax years ending on or after January 1, 1978.

If you have a taxable year ending:	AND your Maine taxable income is:	
	LESS than \$25,000-- your tax rate is:	In excess of \$25,000--Your tax rate is:
January 1978	4.996%	\$1,249 plus 6.994% of excess over \$25,000
February	4.992%	\$1,248 plus 6.998% " " " "
March	4.988%	\$1,247 plus 6.983% " " " "
April	4.983%	\$1,246 plus 6.977% " " " "
May	4.979%	\$1,245 plus 6.971% " " " "
June	4.975%	\$1,244 plus 6.965% " " " "
July	4.971%	\$1,243 plus 6.959% " " " "
August	4.967%	\$1,242 plus 6.954% " " " "
September	4.963%	\$1,241 plus 6.948% " " " "
October	4.958%	\$1,240 plus 6.942% " " " "
November	4.954%	\$1,239 plus 6.936% " " " "
December	4.95%	\$1,238 plus 6.93% " " " "

For tax years ending after December 31, 1978, the applicable rate is 4.95% of the first \$25,000 of Maine taxable income and 6.93% of Maine taxable income in excess of \$25,000.

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. Amended 1976 and amended in 1978.*

Chapter 686, P.L. 1977 changed the personal exemption from \$1,000 to \$1,200 for taxable year ending 1978 only providing actual General Fund revenues for the first six months of fiscal year 1978-79 meet or exceed the estimates as revised by the Governor and approved by the Legislature.

- II. Corporate Income Tax. The Maine Corporate Income tax is levied at the rate of 4.95% of the Maine net income not over \$25,000, plus 6.93% 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).*

Amended 1978 to 4.95% of Maine net income not in excess of \$25,000, plus 6.93% of any Maine net income in excess of \$25,000. Effective January 1, 1977 and beginning on or after that date, an adjustment equal to the taxpayers federal new jobs credit will be permitted.

Effective for tax years ending in 1978 only, an additional new jobs tax credit will be permitted qualified employers.

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 FOB 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.

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 3/4 of 1% of the gross direct permiums 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 Section 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" 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 1% of the total contributions of regular wagers and 5 1/2% of the total contributions of exotic wagers to all pari-mutuel pools conducted at any race meet.

A sum equal to 1% of the total contributions on regular wagers and a sum equal to 1% of the total contributions on exotic wagers on all pari-mutuel pools shall be returned to the licensees for supplementary purse money. A sum equal to 1 1/2% of the total contributions on exotic wagers on all pari-mutuel pools conducted or made at any race or race meet licensed under state law shall be retained by the licensee and shall be added to purse money.

A sum equal to 1 1/2% of the tax on exotic wagers on all pari-mutuel pools conducted or made at any race or race meet licensed under state law shall be retained by the licensee.

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.

Amended 1977, Chapter 96, Public Laws.

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 tracks or in stationary engines or in mechanical or industrial arts shall be refunded as provided. Provides full refund to common carrier passenger service vehicles.

NOTE: *Amended in 1955 increasing to 7 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. Amended in 1973 to set aside .5% of gasoline tax revenue, 10% to Department of Inland Fish and Game and 90% to Parks and Recreation.*

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 \$705
Farm trucks registered for gross weight	15.00 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 for 1 year 4.00 for 2 years starting in '78

NOTE: *The registration fees on motorcycles, trailers, tractors, special mobile equipment and all trucks registered commercially are reduced to half fee on and after November 1 annually. The half rate privilege commences on September 1 for farm trucks.*

Operator's license (expires at midnight on 4th birthdate after date of issue)	* 10.00 for 4 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

* Persons over 65 years of age will continue to receive an operator's license costing \$5.00 and good for 2 years.

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

Replaced by the School Finance Act of 1978.

SPRUCE BUDWORM SUPPRESSION 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 37 cents per acre for the year 1978. The excise tax on parcels of mixed wood forest land shall be 18.5 cents per acre for the year 1978.

Amended 1977 Regular Session by Chapter 105, P.L. 1977.

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
Serviceman's combination - resident	3.50
Jr. Resident hunting license (10-16 years)	1.50
Nonresident big game (bear or deer)	60.50
Alien big game	* 100.00
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
Alien or nonresident trapping license	250.00
Camp license (boys & girls), blanket fee	\$38, \$63, \$94
Guides license - resident	32.00
Guides license - Alien	150.00
Guides license - nonresident	125.00
Combination resident fishing & archery hunting	12.50
Archery deer hunting - resident	7.50
Archery deer hunting - nonresident	30.50
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 / 3 years
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.)

HUNTING AND FISHING LICENSES - continued

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, \$10.75 goes to Fish and Game and 50 cents to Parks and Recreation Snowmobile trail Fund.

Watercraft Registration & Safety. All revenues collected under Chapter 308, Title 12, M.R.S.A., including fines, fees and other available moneys, less all administrative costs of the Division of Watercraft Registration and Safety, will be disbursed for each fiscal year, when final accounting records are determined for that fiscal year, to the Department of Inland Fisheries and Game and the Department of Marine Resources, in proportion to all revenues collected by the division during each fiscal year on the basis of watercraft registered for use on the internal and or federal waters of this State as reported to the U.S. Coast Guard, the former being retained by the Department of Inland Fisheries and Game and the latter by the Department of Marine Resources, to help defray the costs of enforcing this chapter.

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 3 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, and 3/4 mill added in 1977.

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

A tax is levied and imposed at the rate of \$.025 per hundred-weight 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 October 1, 1975 and to revert to \$.012 per hundredweight July 1, 1978. 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
1977	241,340,860	6,250,398	247,591,259
1978	261,996,986	6,153,216	268,150,203

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, 1978.

This schedule covers the fiscal years of 1958 through June 30, 1978. 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, 1978.

In addition to the amounts listed in this schedule, the State's credit is pledged to guarantee certain loans. As of June 30, 1978, 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	\$ 30,365,750
Recreational Facilities	17,000,000	11,287,975
Student Loans	4,000,000	3,000,000
School Buildings	10,000,000	10,000,000
Indian Housing	1,000,000	1,000,000
Business Loans to Veterans	4,000,000	4,000,000
TOTALS	\$ 76,000,000	\$ 59,653,725

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	17,790,000	19,445,000	279,225,000
1977	188,270,000	60,515,000	12,995,000	790,000	12,280,000	13,030,951	19,780,000	15,405,000	274,850,000
1978	187,235,000	55,725,000	13,585,000	680,000	11,850,000	12,779,667	20,475,000	14,700,000	269,075,000

Authorized Bonds - Unissued

Highway and Bridge Loan	\$32,900,000
General Improvement Loan	65,116,000
Enterprise Fund	2,100,000

TOTAL AUTHORIZED BONDS \$100,116,000

TOTAL STATE BONDED DEBT

June 30, 1978

\$ 269,075,000

TOTAL UNISSUED AUTHORIZED BONDS

June 30, 1978

100,116,000

TOTAL AUTHORIZED BONDED DEBT

June 30, 1978

\$ 369,191,000

STATE and LOCAL TAX REVENUES

Per Capita - Fiscal 1977

U.S. Average 813.75

<u>State</u>	<u>Rank</u>	<u>Per Capita Tax</u>	<u>State</u>	<u>Rank</u>	<u>Per Capita Tax</u>
Alaska	1	\$ 2,295.82	Kansas	27	\$ 727.56
New York	2	1,252.22	North Dakota	28	681.62
California	3	1,088.92	Virginia	29	675.38
Dist. of Col.	4	1,070.58	<u>Maine</u>	<u>30</u>	<u>658.16</u>
Massachusetts	5	1,001.87	Indiana	31	652.46
Wyoming	6	988.42	Utah	32	652.21
Hawaii	7	974.41	Ohio	33	640.74
New Jersey	8	931.45	Louisiana	34	640.22
Minnesota	9	906.08	Idaho	35	639.32
Nevada	10	892.26	Texas	36	637.44
Maryland	11	891.95	South Dakota	37	629.32
Connecticut	12	885.10	Florida	38	628.16
Michigan	13	878.17	New Mexico	39	624.54
Illinois	14	873.05	West Virginia	40	622.38
Wisconsin	15	870.41	New Hampshire	41	618.37
Delaware	16	829.38	Georgia	42	609.09
Arizona	17	826.57	Missouri	43	608.93
Colorado	18	823.83	Kentucky	44	601.24
Washington	19	821.68	Oklahoma	45	598.33
Vermont	20	810.14	No. Carolina	46	592.80
Oregon	21	793.14	Tennessee	47	564.08
Rhode Island	22	792.83	So. Carolina	48	548.89
Nebraska	23	773.93	Mississippi	49	527.46
Pennsylvania	24	770.01	Alabama	50	506.96
Montana	25	765.70	Arkansas	51	494.08
Iowa	26	748.59			

Source: Bureau of the Census

PROPERTY TAX COLLECTIONS

Per Capita - Fiscal 1977

U.S. Average 289.73

<u>State</u>	<u>Rank</u>	<u>Per Capita Tax</u>	<u>State</u>	<u>Rank</u>	<u>Per Capita Tax</u>
Alaska	1	\$ 1,317.94	Indiana	27	242.70
Massachusetts	2	491.44	Dist. of Col.	28	240.28
New Jersey	3	468.11	<u>Maine</u>	<u>29</u>	<u>237.79</u>
California	4	457.85	Texas	30	232.65
New York	5	448.21	North Dakota	31	223.58
Connecticut	6	412.52	Florida	32	211.02
Wyoming	7	402.22	Idaho	33	204.67
New Hampshire	8	382.45	Pennsylvania	34	201.13
Montana	9	361.89	Virginia	35	194.26
Nebraska	10	356.82	Missouri	36	193.11
Oregon	11	353.03	Utah	37	190.61
Michigan	12	331.89	Georgia	38	189.54
Illinois	13	330.80	Hawaii	39	166.70
Vermont	14	330.64	Tennessee	40	141.38
Rhode Island	15	326.63	No. Carolina	41	139.71
Arizona	16	317.03	Oklahoma	42	134.76
Colorado	17	314.17	Delaware	43	134.02
South Dakota	18	306.82	So. Carolina	44	128.34
Kansas	19	299.23	Mississippi	45	116.20
Wisconsin	20	298.75	New Mexico	46	113.45
Iowa	21	290.80	Kentucky	47	112.58
Nevada	22	285.62	West Virginia	48	112.21
Minnesota	23	271.01	Arkansas	49	109.52
Maryland	24	265.47	Louisiana	50	99.16
Washington	25	255.47	Alabama	51	59.65
Ohio	26	249.38			

Source: Bureau of the Census

STATE and LOCAL TAX REVENUES

Per \$1,000 of Personal Income - Fiscal 1977

U.S. Average 128.17

<u>State</u>	<u>Rank</u>	<u>Tax</u>	<u>State</u>	<u>Rank</u>	<u>Tax</u>
Alaska	1	\$ 234.83	Connecticut	27	\$ 199.97
New York	2	176.84	New Mexico	28	119.54
California	3	154.93	Illinois	29	118.99
Wyoming	4	154.76	Pennsylvania	30	118.80
Vermont	5	151.84	North Dakota	31	118.35
Massachusetts	6	151.36	Mississippi	32	118.17
Minnesota	7	146.92	Delaware	33	117.96
Arizona	8	144.14	Idaho	34	116.97
Wisconsin	9	143.61	West Virginia	35	116.39
Hawaii	10	140.71	Kansas	36	113.24
Montana	11	136.05	Kentucky	37	112.76
Dist. of Col.	12	130.47	Georgia	38	111.50
Michigan	13	130.39	No. Carolina	39	109.83
Colorado	14	129.72	Virginia	40	108.69
Maryland	15	129.47	So. Carolina	41	107.67
Nevada	16	129.30	Tennessee	42	107.27
Oregon	17	129.25	Oklahoma	43	106.53
Nebraska	18	127.84	New Hampshire	44	106.23
Rhode Island	19	126.37	Texas	45	105.61
New Jersey	20	126.06	Indiana	46	105.41
Utah	21	125.88	Florida	47	104.70
Maine	22	124.39	Missouri	48	102.60
South Dakota	23	123.46	Arkansas	49	101.78
Washington	24	122.34	Alabama	50	99.96
Louisiana	25	120.91	Ohio	51	99.44
Iowa	26	120.25			

Source: Bureau of the Census

PROPERTY TAX COLLECTIONS

Per \$1,000 of Personal Income - Fiscal 1977

U.S. Average 45.63

<u>State</u>	<u>Rank</u>	<u>Tax</u>	<u>State</u>	<u>Rank</u>	<u>Tax</u>
Alaska	1	\$ 134.81	Texas	27	\$ 38.55
Massachusetts	2	74.24	Maryland	28	38.54
New Hampshire	3	65.70	Ohio	29	38.34
California	4	65.14	Washington	30	38.04
Montana	5	64.30	Idaho	31	37.45
New Jersey	6	63.36	Utah	32	36.79
New York	7	63.30	Florida	33	35.19
Wyoming	8	62.98	Georgia	34	34.70
Vermont	9	61.97	Missouri	35	32.54
South Dakota	10	60.19	Virginia	36	31.26
Nebraska	11	58.94	Pennsylvania	37	31.03
Oregon	12	57.53	Dist. of Col.	38	29.28
Connecticut	13	55.92	Tennessee	39	26.89
Arizona	14	55.29	Mississippi	40	26.03
Rhode Island	15	52.06	No. Carolina	41	25.88
Colorado	16	49.47	So. Carolina	42	25.17
Wisconsin	17	49.29	Hawaii	43	24.07
Michigan	18	49.28	Oklahoma	44	23.99
Iowa	19	46.71	Arkansas	45	22.56
Kansas	20	46.57	New Mexico	46	21.71
Illinois	21	45.09	Kentucky	47	21.11
<u>Maine</u>	<u>22</u>	<u>44.94</u>	West Virginia	48	20.98
Minnesota	23	43.94	Delaware	49	19.06
Nevada	24	41.39	Louisiana	50	18.73
Indiana	25	39.21	Alabama	51	11.76
North Dakota	26	38.82			

Source: Bureau of the Census

PERSONAL INCOME, POPULATION, PER CAPITA PERSONAL INCOME, MAINE, NEW HAMPSHIRE, VERMONT
1970 - 1976

Fiscal Year Ending	Personal Income (in millions)	Population (in thousands)	Per Capita Personal Income
<u>MAINE</u>			
1970	\$ 3,292	997	\$ 3,302
1971	3,439	1010	3,405
1972	3,789	1026	3,693
1973	4,314 +74.4%	1038 + 7.3%	4,153 +62.5%
1974	4,806	1047	4,590
1975	5,071	1058	4,786
1976	5,741	1070	5,365
<u>NEW HAMPSHIRE</u>			
1970	2,773	742	3,737
1971	2,971	758	3,919
1972	3,238	774	4,183
1973	3,646 +78.2%	791 +10.8%	4,609 +60.9%
1974	3,995	808	4,944
1975	4,346	812	5,315
1976	4,942	822	6,012
<u>VERMONT</u>			
1970	1,547	447	3,460
1971	1,664	454	3,665
1972	1,787	460	3,884
1973	1,969 +66.6%	464 + 6.5%	4,243 +56.5%
1974	2,131	470	4,534
1975	2,336	472	4,960
1976	2,577	476	5,414

TOTAL LAND AREA, ROAD MILEAGE AND MILEAGE PER CAPITA IN MAINE, NEW HAMPSHIRE AND VERMONT
1976

	<u>MAINE</u>		<u>NEW HAMPSHIRE</u>		<u>VERMONT</u>	
	Per Capita	Mileage	Per Capita	Mileage	Per Capita	Mileage
State highways, excluding turnpikes, measured in 2-lane equivalents	.010	10,675	.005	4,164	.005	2,280
Town, city and county highways, measured in miles of centerline	.010	10,600	.012	9,549	.023	10,954
TOTAL	.020	21,275	.017	13,713	.028	13,234
Total Land Area in Square Miles	30,920		9,027		9,267	

TOTAL STATE AND LOCAL GOVERNMENT DEBT, BY TYPE OF GOVERNMENT, 1970-1977
(in millions)

End of fiscal year	MAINE			NEW HAMPSHIRE			VERMONT		
	Total	State	Local	Total	State	Local	Total	State	Local
1970	\$ 443.1	\$ 232.	\$ 210.8	\$ 358.1	\$ 157.9	\$ 200.1	\$ 311.7	\$ 220.6	\$ 91.1
1971	482.6	251.4	231.2	412.3	179.5	232.8	392.0	288.8	103.2
1972	517.2	273.4	243.8	441.2	182.7	258.5	442.8	331.5	111.3
1973	630.1	358.3	271.8	460.7	178.6	282.1	532.9	420.8	112.1
1974	675.2	378.0	297.1	514.0	195.6	318.5	583.3	413.1	170.2
1975	785.9	460.0	325.8	607.5	248.8	358.7	628.3	461.6	166.7
1976	964.3	535.3	429.0	673.9	303.8	370.0	581.9	421.2	160.7
1977	1,028.9	564.1	464.8	724.7	363.2	361.5	606.0	454.5	151.5

PER CAPITA TOTAL STATE AND LOCAL GOVERNMENT DEBT, TOTAL STATE AND LOCAL GOVERNMENT DEBT,
AND STATE GOVERNMENT DEBT AS A PERCENTAGE OF PERSONAL INCOME, 1970-1977

End of fiscal year	Per capita total state & local debt			State & local debt as a percentage of personal income			State debt as a percentage of personal income		
	MAINE	N.H.	VERMONT	MAINE	N.H.	VERMONT	MAINE	N.H.	VERMONT
1970	\$ 445.92	\$485.45	\$701.01	13.4%	12.9%	20.1%	7.0%	5.7%	14.3%
1971	481.17	541.05	855.92	14.0	13.9	23.6	7.3	6.0	17.4
1972	502.58	572.20	958.34	13.6	13.6	24.8	7.2	5.6	18.6
1973	612.93	582.39	1148.56	14.6	12.6	27.1	8.3	4.9	21.4
1974	644.85	636.18	1241.12	14.0	12.9	27.4	7.9	4.9	19.4
1975	742.08	742.68	1334.02	16.4	15.2	29.5	9.6	6.2	21.7
1976	901.21	819.69	1222.51	19.0	15.5	24.9	10.6	7.0	18.0
1977	961.58	881.63	1273.11	17.9	14.7	23.5	9.8	7.3	17.6

1977 United States: Per Capita \$1,190.46
Total as % of
Personal Income 18.6%