

MAINE STATE LEGISLATURE

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STATE of MAINE

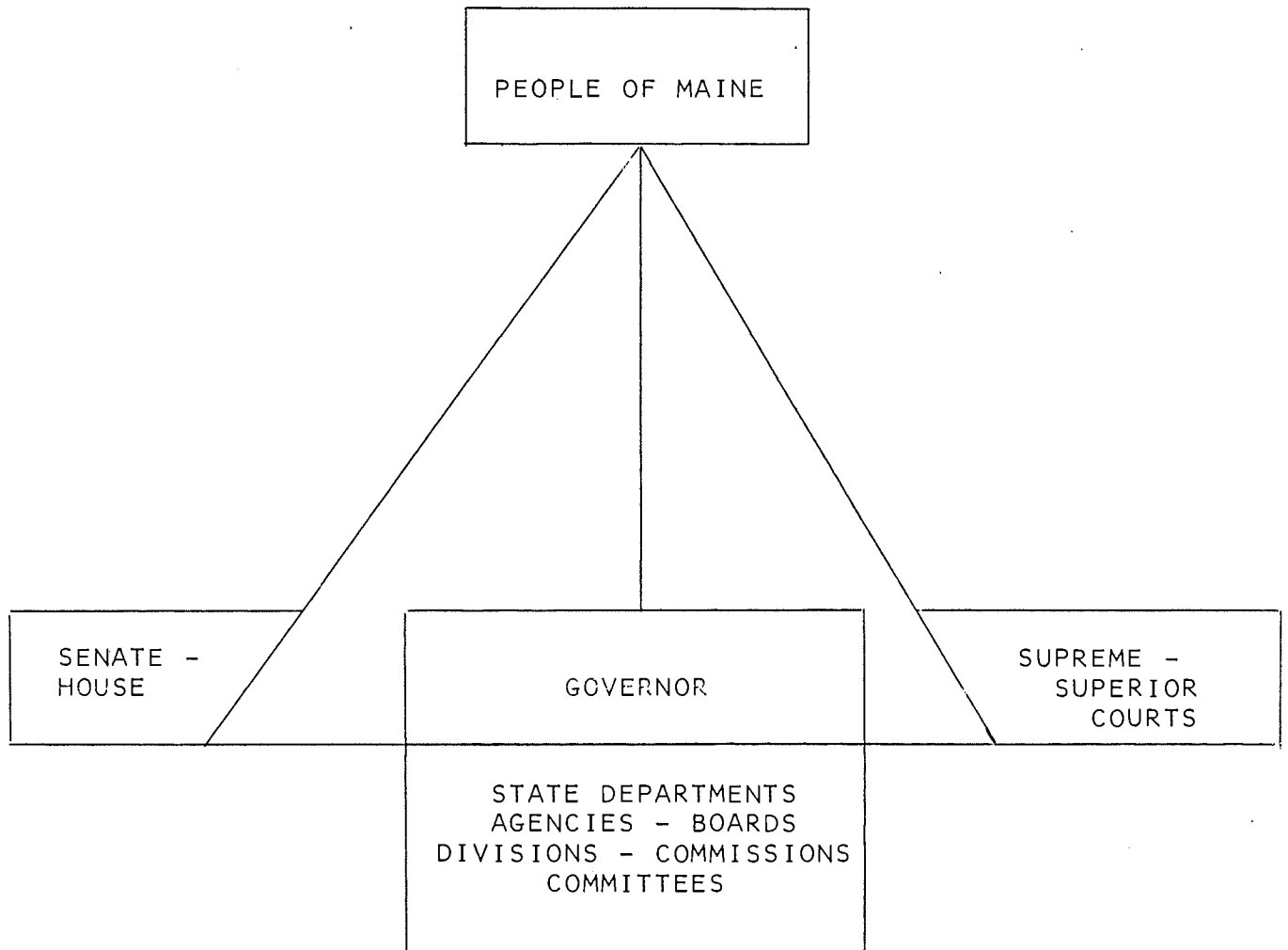


Compendium of State Fiscal Information

PUB. 14
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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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INTRODUCTION

The normal operations of Maine 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 receives its revenues from GENERAL STATE REVENUE SOURCES, the largest source being from Sales and Use Taxes.

The HIGHWAY FUND provides most of the financing of the Bureau of Highways and its allied divisions in the Department of Transportation. This fund receives its revenues from three major sources: Gasoline, Use Fuel and Motor Carrier Taxes, and Motor Vehicle Registrations-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 Funds, Intragovernmental 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 Educational and Services Tax	Gas-Use Fuel Tax	From Federal Government
Income Taxes	License-Registration Fees	Hunting-Fishing Licenses
Sales and Use Tax	Cities-Towns-Counties	Service Charges-Current Services
Federal Grants	Other Revenues	Other Taxes
Liquor and Beer Tax	All Other Taxes	Sardine Development Tax
Cigarette Tax		Other Revenues
Other Revenues		Gas-Use Fuel Tax
Public Utilities Tax		Taxes on Insurance Companies
Inheritance-Estate Tax		From Cities-Towns-Counties
Insurance Company Tax		Transf.from other Operating Funds
All Other Taxes		Unorganized Territory Educational and Services Tax
Pari-Mutuels Tax		
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
General Government	General Government	General Government
Economic Development	Economic Development	Economic Development
Education and Culture		Education and Culture
Human Services		Human Services
Manpower		Manpower
Natural Resources		Natural Resources
Public Protection	Public Protection	Public Protection
Transportation	Transportation	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 1982, 1981, 1980, 1979, and 1978 for comparison.

REVENUE SOURCE	PERCENTAGE AMOUNT RECEIVED				
	1982	1981	1980	1979	1978
From Federal Government	31.1	33.7	32.6	32.4	32.2
Sales - Use Tax	19.9	19.5	19.3	19.7	19.7
Income Tax	19.6	17.9	16.9	15.3	14.6
Gasoline - Use Fuel Tax (Net)	3.9	4.0	4.6	5.6	5.9
Unemployment Compensation Tax	5.0	5.2	5.5	5.7	5.2
Liquor - Beer (Net)	2.5	2.5	2.5	2.7	2.8
Cigarette Tax	2.0	2.0	2.2	2.4	2.6
Motor Vehicle Fees-Operator's License	2.8	2.8	3.2	2.5	2.6
Other Revenue	2.3	2.3	2.3	2.6	1.9
Federal Revenue Sharing & Interest	---	.5	1.3	1.5	1.5
Service Charges - Current Services	2.2	1.7	1.6	1.6	2.3
Public Utilities Taxes	2.0	1.6	1.5	1.6	1.6
Insurance Company Taxes	1.3	1.2	1.2	1.2	1.1
*Unorganized Territory Tax	.6	.7	.6	.6	1.0
Inheritance - Estate Taxes	1.4	1.2	1.0	1.1	1.0
Other Taxes	.7	.7	.8	.9	.9
From Cities - Towns - Counties	.6	.7	.8	.9	.8
Uniform Property Tax	---	---	---	---	.7
Hunting-Fishing Licenses	.6	.6	.6	.6	.6
Spruce Budworm Tax	.6	.5	.7	.6	.2
Transferred from Lottery Commission	.2	.1	.1	.1	.2
Commission on Pari-mutuels	.1	.1	.1	.1	.1
Transfers from Other Operating Funds	.6	.5	.6	.3	.5
	100%	100%	100%	100%	100%

* Known prior to 1978 as the "Tree Growth Tax".

CONSOLIDATED EXPENDITURES

(General Fund, Highway Fund, Special Operating Funds)

NOTE: This table shows the percentage amount of expenditures by expenditure grouping based on the fiscal year figures of 1982, 1981, 1980, 1979, and 1978 for comparison purposes.

EXPENDITURES	PERCENTAGE AMOUNT EXPENDED				
	1982	1981	1980	1979	1978
General Government	11.7%	13.2%	12.7%	13.8%	13.7%
Economic Development	1.7	1.4	1.4	1.4	1.4
Education and Culture	29.5	28.7	29.3	29.0	29.1
Human Services	32.9	32.3	31.0	30.8	30.0
Manpower	7.6	8.3	7.2	6.8	9.0
Natural Resources	3.0	3.0	3.3	3.0	2.6
Public Protection	1.8	1.7	1.7	1.7	1.7
Transportation	<u>11.8</u>	<u>11.4</u>	<u>13.4</u>	<u>13.5</u>	<u>12.5</u>
	100%	100%	100%	100%	100%

OPERATING REVENUES - ALL FUNDS^{1/}

(General Fund - Highway Fund - Special Funds)

Fiscal Years 1978 - 1982

REVENUES	1982	1981	1980	1979	1978
* Unorganized Territory Educational and Services Tax	6,927,783	7,805,753	6,654,514	6,192,601	9,519,111
Uniform Property Tax	---	---	---	---	6,557,524
Inheritance - Estate Taxes	17,074,125	14,235,541	11,397,504	10,574,184	9,313,741
Spruce Budworm Tax	7,111,368	6,369,512	8,081,175	5,773,758	2,099,231
Sales - Use Taxes	249,342,069	235,160,515	213,826,845	197,783,474	185,338,842
Gasoline - Use Fuel Tax (Net)	49,213,399	48,680,472	50,959,263	56,434,387	55,810,902
Unemployment Compensation Tax	62,913,565	62,297,910	61,431,632	57,626,309	48,847,634
Income Tax	245,675,142	215,793,624	187,775,611	153,752,898	137,483,609
Cigarette Tax	24,661,440	24,375,774	24,165,799	23,567,679	24,364,240
Public Utilities Tax	26,121,644	19,061,500	16,978,553	16,327,449	14,951,067
Insurance Company Tax	15,781,844	14,348,895	13,462,686	11,847,313	10,770,743
Motor Vehicle Fees -Driver Licenses	35,226,675	34,181,762	35,790,507	24,756,648	24,855,722
Hunting-Fishing Licenses	7,325,039	6,977,326	6,300,914	5,494,942	5,252,951
Commission - Pari Mutuels	1,616,677	1,723,639	1,312,522	1,295,988	1,132,622
Other Taxes	8,385,036	9,012,189	9,197,857	8,803,273	8,099,907
Federal Revenue Sharing & Interest	---	6,487,368	14,678,036	14,970,172	13,991,875
From Federal Government	389,793,375	406,034,188	362,256,157	325,408,864	302,785,031
From Cities-Towns-Counties	8,157,307	8,195,175	9,266,858	8,939,806	7,428,637
Service Charges-Current Services	27,599,466	20,539,921	17,786,825	16,181,131	22,103,348
Liquor-Beer (Net)	31,533,461	30,037,762	27,689,272	27,009,029	26,733,160
Transferred from Lottery Commission	2,390,570	1,093,334	896,228	1,379,658	1,592,708
Other Revenues	29,517,205	27,159,925	25,214,217	26,022,094	17,823,303
Transfers from Other Operating Funds	8,224,722	6,418,986	6,038,301	3,439,732	4,279,777
TOTAL OPERATING REVENUES	1,254,591,923	1,205,991,079	1,111,161,287	1,003,581,401	941,135,696

* 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.

1/ Does not include Proceeds from Bonds or Debt Service.

TOTAL OPERATING EXPENDITURES - ALL FUNDS^{1/}
 (General Fund - Highway Fund - Special Funds)
 Fiscal Years 1978 - 1982

EXPENDITURES	1982	1981	1980	1979	1978
General Government	151,147,297	160,567,213	142,848,448	139,499,940	126,702,944
Economic Development	22,416,383	17,377,442	15,891,482	14,120,900	12,696,809
Education and Culture	380,639,007	349,878,569	330,708,357	292,606,039	268,054,013
Human Services	424,214,279	392,525,872	349,967,986	310,509,900	276,902,891
Manpower	97,601,563	100,529,965	80,684,852	68,739,540	83,070,560
Natural Resources	39,005,734	36,441,745	37,253,934	30,026,365	23,921,046
Public Protection	23,339,196	21,088,326	19,635,358	16,814,709	15,950,494
Transportation	152,118,590	138,234,147	150,500,731	135,566,623	115,004,077
TOTAL OP. EXPENDITURES	1,290,482,049	1,216,643,279	1,127,491,149	1,007,884,020	922,302,837

1/ Does not include proceeds from Bonds or Debt Service.

TOTAL GENERAL FUND - REVENUES

Fiscal Years 1978 - 1982

REVENUES	1982	1981	1980	1979	1978
*Unorganized Territory Educational and Services Tax	5,716,522	4,693,241	5,732,378	5,625,768	3,656,763
Uniform Property Tax	---	---	---	---	6,557,524
Inheritance-Estate Tax	17,074,125	14,235,541	11,397,504	10,574,184	9,313,741
Spruce Budworm Tax	---	(12,658)	1,120,811	5,308,773	1,728,219
Income Tax - Individual	200,776,041	169,635,726	137,385,262	107,888,158	98,765,240
Income Tax - Corporate	35,153,875	37,513,600	43,312,921	39,640,820	32,785,625
Sales-Use Tax	238,723,026	225,873,713	205,294,514	189,915,952	178,561,626
Cigarette Tax	24,661,440	24,375,774	24,165,799	23,567,679	24,364,240
Public Utilities Tax	24,821,729	18,611,712	16,978,553	16,327,449	14,951,067
Insurance Company Taxes	14,257,811	13,405,055	12,546,431	11,174,307	9,920,818
Commission-Pari-Mutuels	926,173	1,005,012	794,705	792,923	839,816
Liquor-Beer (Net)	29,776,424	30,037,762	27,689,272	27,009,029	26,733,160
From Federal Government	687,750	949,697	902,229	1,832,555	2,208,115
From Cities-Towns-Counties	764,021	764,011	1,205,317	713,292	791,975
Transferred from Lottery Commission	2,390,570	1,093,334	896,228	1,379,658	1,592,708
Service Charges-Current Services	16,694,919	11,759,083	9,065,460	6,056,816	4,794,320
Other Taxes	3,455,380	3,362,601	3,270,509	3,555,671	3,351,436
Other Revenues	19,214,840	16,631,168	16,181,684	15,271,853	9,868,103
Transfers from Other Operating Funds	4,822,180	5,019,696	4,333,973	3,855,133	2,972,245
TOTAL GENERAL FUND REVENUES	639,916,836	578,954,080	522,273,861	470,490,030	433,756,750

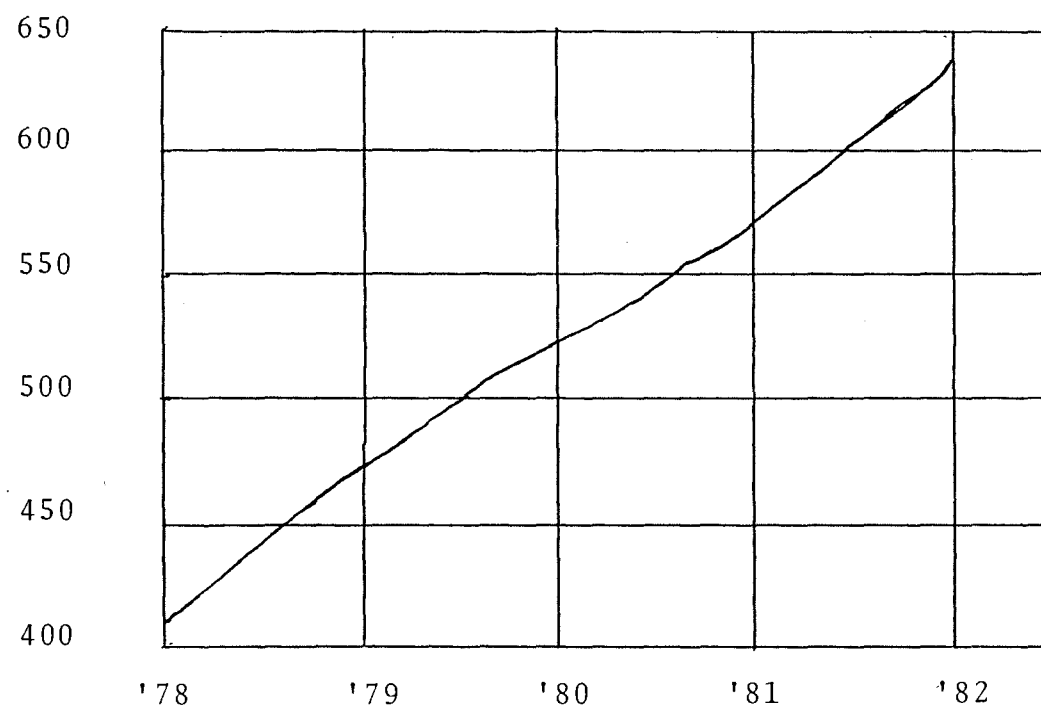
*Prior to 1978, this revenue source was called the "Tree Growth Tax". Due to a change in assessing procedure, six months was collected for this year only under General Fund.

TOTAL GENERAL FUND - EXPENDITURES ^{1/}
Fiscal Years 1978 - 1982

EXPENDITURES	1982	1981	1980	1979	1978
General Government	79,972,394	74,845,226	73,071,954	88,450,470	64,724,642
Economic Development	12,200,925	6,874,868	6,349,079	5,506,131	4,804,381
Education and Culture	333,910,795	294,169,542	268,398,807	236,264,260	219,168,138
Human Services	190,656,485	175,273,514	155,526,648	127,501,950	106,486,085
Manpower	1,202,805	937,476	890,557	779,502	714,616
Natural Resources	12,642,851	12,835,011	13,120,872	14,548,989	10,022,702
Public Protection	5,634,431	5,641,551	4,686,049	3,942,266	3,714,700
Transportation	2,376,590	2,432,458	2,709,969	1,523,513	1,455,865
TOTAL GENERAL FUND EXPENDITURES	638,597,281	573,009,649	524,753,955	478,517,085	411,091,132

1/ Does not include proceeds from Bonds or Debt Service.

GENERAL FUND EXPENDITURES
(In Millions)
1978 - 1982



TOTAL HIGHWAY FUND - REVENUES
Fiscal Years 1978 - 1982

REVENUES	1982	1981	1980	1979	1978
Gasoline Tax (Net)	42,860,539	42,837,722	45,300,517	50,721,052	50,382,103
Use Fuel Tax (Net)	5,604,691	5,111,466	4,979,977	4,946,488	4,678,668
Motor Carrier Tax (Net)	1,590	3,037	2,202	6,313	9,367
Motor Vehicle Fees-Driver Licenses	35,226,675	34,181,762	35,790,507	24,756,648	24,855,722
Other Taxes	920,827	844,997	1,142,775	810,670	802,167
*From Federal Government	---	---	---	---	34,791,319
From Cities-Towns-Counties	5,020,105	3,649,380	3,774,039	4,118,680	3,294,157
Service Charges-Current Services	3,016,035	2,735,912	2,757,811	2,208,585	1,805,429
Other Revenues	1,398,666	1,984,354	1,402,868	2,300,607	2,402,886
Contrib.-Transf.from other Funds	---	---	---	---	271,580
TOTAL HIGHWAY FUND REVENUES	94,049,133	91,348,635	95,150,701	89,869,046	123,293,402

* Starting in 1979, revenues "from Federal Government" are reported with "Other Special Revenue Funds".

TOTAL HIGHWAY FUND - EXPENDITURES
Fiscal Years 1978 - 1982

EXPENDITURES	1982	1981	1980	1979	1978
General Government	6,999,556	6,096,119	6,065,780	5,261,270	4,675,918
Economic Development	591,348	1,037,269	933,631	745,588	642,015
Public Protection	14,573,394	13,370,525	12,688,937	10,874,200	9,736,478
Transportation	94,809,741	90,269,457	90,166,060	93,595,019	113,487,780
*TOTAL HIGHWAY FUND EXPENDITURES	116,974,040	110,773,371	109,854,410	110,476,079	128,542,192

*Starting in 1979, expenditures from federal funds have been included in the expenditures of "Other Special Revenue Funds".

OTHER SPECIAL REVENUE FUNDS - REVENUES
Fiscal Years 1978 - 1982

REVENUES	1982	1981	1980	1979	1978
*Unorganized Territory Educational and Services Tax	1,211,260	3,112,511	922,136	695,188	5,862,347
Spruce Budworm Tax	7,111,368	6,382,170	6,960,363	---	---
Gasoline-Use Fuel Tax (Net)	746,577	728,246	676,567	760,533	740,763
**Income Tax	8,250,499	6,964,619	5,304,247	4,624,509	4,411,684
**Corporate Income Tax	1,494,728	1,679,678	1,773,180	1,599,409	1,521,058
**Sales and Use Tax	9,910,858	9,286,801	8,532,331	7,867,522	6,777,216
Unemployment Compensation Tax	62,913,565	62,297,910	61,431,632	57,626,309	48,847,634
Sardine Development Tax	311,451	208,832	307,883	272,888	246,417
Insurance Company Taxes	1,524,033	943,840	916,255	673,005	849,924
Hunting-Fishing and Related Licenses	7,019,353	6,700,691	6,300,914	5,494,942	5,252,951
Other Taxes	6,701,660	6,040,802	4,994,202	5,003,737	4,363,704
Federal Revenue Sharing and Interest	---	6,487,368	14,678,036	14,970,172	13,991,875
***From Federal Government	389,105,625	405,084,490	361,353,928	323,576,309	265,785,595
From Cities-Towns-Counties	2,373,180	3,781,783	4,287,501	4,107,832	3,342,505
Service Charges-Current Services	7,888,511	6,044,924	5,963,553	7,915,729	15,503,599
Other Revenues	10,660,728	8,544,395	7,629,659	6,976,429	5,552,313
Transfers from Other Operating Funds	3,402,542	1,399,290	1,704,328	1,057,803	1,035,951
TOTAL SPEC.REVENUE FUNDS-REVENUES	520,625,952	535,688,362	493,736,723	443,222,324	384,085,542

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

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

***Includes revenue from federal government formerly reported with "Highway Fund".

TOTAL OTHER SPECIAL REVENUE FUNDS & EXPENDITURES
Fiscal Years 1978 & 1982

EXPENDITURES	1982	1981	1980	1979	1978
General Government	64,175,345	79,625,866	63,710,698	45,788,200	57,302,383**
Economic Development	9,624,109	9,465,305	8,608,770	7,869,180	7,250,412
Education and Culture	46,728,210	55,709,026*	62,309,549*	56,341,779*	48,885,875*
Human Services	233,557,792	217,252,356	194,441,338	183,007,950	170,416,805
Manpower	96,398,758	99,592,489	79,794,294	67,960,037	82,355,944
Natural Resources	26,362,882	23,606,734	24,133,061	15,477,376	13,898,344
Public Protection	3,131,370	2,076,248	2,260,370	1,998,242	2,499,315
***Transportation	54,932,257	45,532,231	57,624,699	40,448,090	60,431
TOTAL SP.REV.FUNDS-EXPENDITURES	534,910,727	532,860,258	492,882,783	418,890,857	382,669,512

*Includes Federal Revenue Sharing

**Includes Anti-Recession Funds

***Starting in 1979, expenditures of federal funds are included which were formerly reported in the "Highway Fund".

GENERAL FUND
EXPENDITURES OF STATE CONTINGENT ACCOUNT

YEAR	ACTUAL EXPENDITURES FOR EACH YEAR
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	343,830
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
1979	300,558
1980	209,264
1981	129,281
1982	111,872

Balance July 1, 1982 \$350,000

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

HIGHWAY FUND
STATEMENT OF UNAPPROPRIATED SURPLUS

YEAR	BALANCE JUNE 30th
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
1979	7,912,384
1980	9,581,984
1981	2,441,006
1982	35,249

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 govt.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 Licenses		x	
State Lottery	x		
Spruce Budworm Suppression Tax	x		
Unorganized Territory - Educational & Serv. Tax	x		
Forest District Tax	x		x
Hunting-Fishing Licenses			x-Inland Fisheries and Wildlife
Sardine Tax			x- (
Blueberry Tax			x {Development
Potato Tax			x (and
Milk Tax			x {
Dairy & Nutrition Council			x {Conservation
Fertilizer Tax			x (Purposes

*Limited to 3.58% for 1976-1977 only (Ch.147 P&S, Part C, §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, tourist 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, medicines for human beings sold on doctor's prescription, diabetic medical supplies, hearing aids, new machinery and equipment used in commercial agricultural production and commercial fishing, water and air pollution control facilities, trade-ins of motor vehicles, farm tractors, boats, aircraft and self-propelled vehicles used to harvest lumber.

- 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 sales 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.

(Originally enacted in 1951 at 2%. Amended in 1957, increasing to 3%. Amended in 1959 to include living quarter rentals, thus broadening the tax base. Amended in 1963, increasing rate to 4%. Amended in 1965 to include telephone and telegraph service charges. Amended in 1967, increasing to 4½% effective November 1, 1967. Amended in 1969, increasing to 5% effective June 1, 1969. Amended in 1977 to include rental of automobiles rented on a short-term basis. Amended in 1978 and 1979 to change exemptions.)

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.

(A credit for installation of renewable energy systems was enacted effective July 1, 1979.)

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.

(Effective date of individual income tax, July 1, 1969. Amended 1976 and amended in 1978.)

- 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.

(Effective date of corporate income tax January 1, 1969. Amended 1973 to 5% of the Maine net income over \$25,000. Chapter 592, PL 1973.)

EFFECTIVE INDIVIDUAL TAX RATES

TAX SCHEDULE FOR SINGLE INDIVIDUALS AND MARRIED PERSONS FILING SEPARATE RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
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 but not over \$ 6,000	\$ 60 plus 3% of excess over \$ 4,000
\$ 6,000 but not over \$ 8,000	\$ 120 plus 6% of excess over \$ 6,000
\$ 8,000 but not over \$10,000	\$ 240 plus 7% of excess over \$ 8,000
\$10,000 but not over \$15,000	\$ 380 plus 8% of excess over \$10,000
\$15,000 but not over \$25,000	\$ 780 plus 9.2% of excess over \$15,000
\$25,00 or more	\$1,700 plus 10% of excess over \$25,000

TAX RATE SCHEDULE FOR UNMARRIED OR LEGALLY SEPARATED TAXPAYERS WHO QUALIFY AS HEADS OF HOUSEHOLDS

<u>If the taxable income is:</u>	<u>The tax is:</u>
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 but not over \$ 9,000	\$ 90 plus 3% of excess over \$ 6,000
\$ 9,000 but not over \$12,000	\$ 180 plus 6% of excess over \$ 9,000
\$12,000 but not over \$15,000	\$ 360 plus 7% of excess over \$12,000
\$15,000 but not over \$22,000	\$ 570 plus 8% of excess over \$15,000
\$22,500 but not over \$37,500	\$1,170 plus 9.2% of excess over \$22,500
\$37,500 or more	\$2,550 plus 10% of excess over \$37,500

TAX SCHEDULE FOR MARRIED TAXPAYERS AND WIDOWS AND WIDOWERS FILING JOINT FEDERAL RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
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 but not over \$12,000	\$ 120 plus 3% of excess over \$ 8,000
\$12,000 but not over \$16,000	\$ 240 plus 6% of excess over \$12,000
\$16,000 but not over \$20,000	\$ 480 plus 7% of excess over \$16,000
\$20,000 but not over \$30,000	\$ 760 plus 8% of excess over \$20,000
\$30,000 but not over \$50,000	\$1,560 plus 9.2% of excess over \$30,000
\$50,000 or more	\$3,400 plus 10% of excess over \$50,000

CORPORATE AND FRANCHISE TAX RATE

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.

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.

(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%. Amended in 1981, adding a "Premium" of 62½ cents per proof gallon.)

- II. Malt Liquor Tax. 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.

(Amended in 1945, 1949 and 1955-57. The 1955-57 amendment changed the wording of the statute and a 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.

Amended in 1981, adding a "Premium" on malt liquor of .05 cents per gallon, on table wine of 15 cents per gallon and on sparkling wine of 12 cents per gallon.)

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.

*(Original tax imposed July 1, 1941 at 1 mill or 2 cents per package.
Increased July 1, 1947 to 2 mills or 4 cents pkg.
Increased July 1, 1955 to 2½ mills or 5 cents pkg.
Increased July 1, 1961 to 3 mills or 6 cents pkg.
Increased July 1, 1965 to 4 mills or 8 cents pkg.
Increased July 1, 1967 to 5 mills or 10 cents pkg.
Increased July 1, 1969 to 6 mills or 12 cents pkg.
Increased July 1, 1971 to 7 mills or 14 cents pkg.
Increased 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

\$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

- IV. The Inheritance Tax is phased down over the period from July 1, 1981 to June 30, 1986 by annually reducing the liability by 10% from the 85% level effective in the case of descendants whose deaths occur after June 30, 1981, and before July 1, 1982.

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.

A Maine Estate Tax equal to the federal credit for state death taxes is effective against the estates of persons who die after June 30, 1986.

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.

(Amended 1951, reducing gross receipt tax 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. Amended to provide that "operating investment" in 1979 and 1980 will include freight car operating leases of 10 years or more.)

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.

(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. Chapter 478, PL 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.
- V. Every insurance company, association or group self-insurer issuing workers' compensation policies shall pay an additional tax of .05% on all gross direct premiums on contracts made in the state for workers' compensation, less return premiums thereon and less all dividends paid to policy holders. Every individual self-insurer will pay a tax of .05% based on the premium rate which would have been payable for each \$100 in salary.

(Generally adopted in 1874. 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 premiums for fire risks less allowable deduction. These funds shall be used solely to defray expenses by the Commissioner of Public Safety in fire prevention, investigation, rules and regulations, and educating the public in fire safety. M.R.S.A. Title 25, §2399.)

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

Passenger vehicles (for hire, double fees)	\$20.00
Initial plates (Vanity plates)	15.00 ^{1/}
Motorcycles	15.00
Antique motor vehicles	10.00
Horseless Carriage	10.00
Semi-trailers (annual)	15.00
Farm Trailers	7.50
Boat and mobile home trailers generally	7.50
Camp trailers in excess of 2000 lbs.	15.00
Homemade farm tractors	2.00
Special mobile equipment	15.00
Stock cars	5.00
Transfer fees	8.00
Trucks and truck tractors registered for gross wgt.	20.00 to \$816.00
Farm trucks registered for gross wgt.	15.00 to \$300.00
Street rod	25.00

(The registration fees on motorcycles, trailers, tractors and special mobile equipment are reduced to half fee on or after November 1st annually. The half rate privilege commences on September 1st for farm trucks.)

Dealer registration fees	\$50.00 plus \$20/plate
Transporter plates	50.00 plus \$20/plate
Motorcycle dealers	15.00 plus \$5/plate
Boat or snowmobile trailer dealers	15.00 plus \$5/plate
Dealer wrecker plate	50.00
Motor vehicle inspection exclusive of repairs, etc.	3.00
Operator license	16.00 for 4 years ^{2/}
Photo-licenses - required as of July 1, 1982 (optional for persons over 65)	2.00 ^{1/}
Operator's permit and examination:	
Class 1 or 2	25.00
Class 3	10.00
Driver Education - license to instruct:	
School	40.00
Instructor	30.00

^{1/}In addition to regular fee

^{2/}Persons over 65 years of age will continue to receive an operator's license costing \$8.00 and good for two years.

REAL ESTATE TRANSFER TAX (Adopted 1968) - M.R.S.A. Title 36; amended
by C.572, PL 1975; amended by C.655, PL 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 therefore. 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 Registrar of Deeds, and for that purpose may provide for the installation of a meter machine in each registry office.

Each Registrar 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 Registrar 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 .70% of the total contributions of regular wagers and 3.80% 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 paid to the Treasurer and 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 the purse money.

(Pari-Mutuel Revenue con't.)

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 1.13% of total contributions shall be paid and credited to the "Stipend Fund" for Agricultural Fair Association purposes.

(Amended in 1957, increasing tax from 5½% to 6% in total and ½% 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. Amended 1979, chapter 672, Public Laws. Amended 1982, chapter 705, Public Laws, changing the percentage contributed to the General Fund. Effective January 1, 1983, the General Fund contribution is further reduced to .50% of regular wagers and 2.27% of exotic wagers.)

GASOLINE AND USE FUEL TAX (Adopted 1923) - M.R.S.A. Title 36

- I. Gasoline Tax. 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.

(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 ½ 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 Fisheries and Wildlife and 90% to the Bureau of Parks and Recreation.)

(Gasoline and Use Fuel con't.)

- II. Use Fuel Tax. 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.

(Amended 1969, increasing to 8 cents from 7 cents per gallon. Amended 1971, increasing tax to 9 cents.)

SPRUCE BUDWORM SUPPRESSION TAX - Enacted by Chapter 764, PL 1975

There is established a Spruce Fir 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 11-A, of more than 500 acres within the Spruce Fir Forest Protection District, shall be subject to pre-project and post-project excise taxes for the privilege of owning and operating such forest land.

The pre-project excise tax is computed by multiplying the ratio of the planned spray acres for each landowner to the total planned spray acres for all landowners controlling 1% or more of the spray acres in the project by the total project cost.

The post-project excise tax is designed to raise 90% of the state cost of each year's program from the owners of forest land actually sprayed and 10% from all taxable acres in the Spruce Fir Forest Protection District; mixed woods will be assessed at 1/2 the softwood rate. The amount of post-project excise tax payable by each landowner is reduced by the amount of the pre-project excise taxes payable for that calendar year.

INLAND FISHERIES AND WILDLIFE LICENSES (Adopted 1917-1920)
M.R.S.A. Title 12

Roadside Menagerie	\$ 65.00
Resident Junior Trapping	5.00
Pheasant Stamp	5.25
Resident Deer Transportation tag, out-of-state	56.00
Resident Deer Transportation tag, in-state	5.50
Nonresident Small Game	36.00
Breeders License for Wild Animals	15.00
Resident Serviceman's Combination	6.00
Falconry	15.00
Nonresident Hide Dealer	100.00
Resident Hide Dealer	50.00
Alien Combination	141.00
Alien Fishing	51.00
Alien Small Game	51.00
Alien Archery	51.00
License to Propagate Fish	12.00
Resident Guide Replacement	16.00/18.00/25.00
Live Smelt Bait Dealer	62.00
Resident Trapping	25.00
Nonresident Trapping	300.00
Pheasant Wing Bands	.10
Resident Taxidermist	9.00
One Day Bass Tourney	7.00/27.00
Resident Combination Archery Hunting & Fishing	17.00
Live Bait Dealer	15.00
Resident Junior Hunting	2.00
Resident Combination	17.00
Resident Hunting	10.00
Resident Fishing	10.00
Resident Archery	10.00
Nonresident Junior Small Game	16.00
Eel Permit	34.00
Nonresident Big Game	66.00
Nonresident Archery	36.00
Alien Big Game	106.00
License to Sell Inland Fish	17.00
Duplicate License Fees	1.00
Dog Training Area	17.00
Nonresident 7-Day Fishing	18.00
Nonresident Season Fishing	31.00
Nonresident 15-Day Fishing	21.00
Nonresident Exchange Fishing	11.00
3-Day Fishing	10.00
Boy & Girl Camp Fishing	40.00/65.00/96.00
Nonresident Junior Fishing	4.50
Nonresident Combination Hunting & Fishing	88.00

(Inland Fisheries and Wildlife con't.)

Commercial Shooting Area	\$325.00/125.00
License to Hunt Commercial Shooting Area	7.00
Resident Guide	34.00
Nonresident Guide	130.00
Alien Guide	155.00
Fur Seals	.25
Camp Trip Leader	10.00/5.00
Resident Bear Transportation Tag, out-of-state	55.50
Resident Bear Transportation Tag, in-state	5.00
Field Trails Sporting Retrieve Dogs	17.00
Alien Resident Taxidermist	35.00
Guide Patches	2.00
Resident Salmon Stamp	1.00*
Nonresident Salmon Stamp	15.00*
Commercial White Water Outfitters	250.00
Watercraft Registration	9.00
Watercraft Registration - Dealer	15.00
Snowmobile License	11.25
Snowmobile Dealers Fee	25.00 (\$10 for each additional plate)

The above fees for licenses include 25 cents to \$1.00 agent's 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 and 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 Inland Fisheries and Wildlife for administration, a safety program and enforcement, 50 cents goes to the Bureau of Parks and Recreation for marking and 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 Inland Fisheries and Wildlife and 50 cents to the Parks and Recreation Snowmobile Trail Fund.

*Effective January 1, 1983, the Resident Salmon Stamp fee will be \$4.00 and the Nonresident Stamp will be \$30.00

(Inland Fisheries and Wildlife con't.)

Watercraft Registration and Safety. All revenues collected under M.R.S.A. Title 12, chapter 308, 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 Wildlife and the Department of Marine Resources. The disbursement shall be 2/3 to the Department of Inland Fisheries and Wildlife and 1/3 to the Department of Marine Resources, and shall be used to defray the costs of enforcing chapter 715.

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 30 cents per case on the type of canned sardines packed as provided. Purpose of this tax is 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 5 mills per pound of fresh fruit on all blueberries grown, purchased, sold or processed in this state. The purpose of this tax is to promote the prosperity and welfare of the state and the blueberry industry.

(Additional tax of 1 mill per pound added in 1971, 3/4 mill added in 1977, and 2 mills added in 1979.)

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. The purpose of this tax is to conserve and promote the prosperity and welfare of the state and the potato industry.

(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. Amended 1978 to continue the Potato Tax at the rate of \$.025 per hundredweight.)

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

A tax is levied and imposed at a rate of 8/10% of the average Class 1 price per hundredweight paid to Maine producers by Maine dealers for milk of 3.5% butterfat content during the previous calendar year. The tax is levied on all milk produced in the state except that used on the farm where produced. The purpose of this tax is to promote the prosperity and welfare of the state and the dairy industry.

(Amended 1967 increasing the tax from 2 cents to 3 cents per hundredweight. Amended 1969, increasing tax from 3 cents to 5 cents per hundredweight. Amended 1979, increasing tax from 5 cents to the current flexible rate.)

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 this tax. The purpose of this tax is to promote the welfare of the state and preserve the dairy industry.

FOREST DISTRICT TAX (Adopted Chapter 193, PL 1905) - M.R.S.A. Title 12

The administrative district known as the Maine Forest District was designated and established for the purpose of providing protection from forest fire within the district.

The Maine Forest District includes unorganized townships as well as organized townships and plantations.

A tax of 34.6039 cents per acre is assessed against all taxable land in the Maine Forest District for Fiscal Year 1982-83. This rate is set by the Commissioner of Conservation who shall submit to the Legislature for approval the amount to be raised for the next fiscal year. The Maine Forest District tax rate per acre will be determined by dividing the amount approved by the taxable acreage within the District.

For townships within the Unorganized Territory, the tax effort is included in the municipal cost component for services provided by the state in the protection of forests from fire.

The tax is due October 1st annually.

FERTILIZER TAX (Adopted 1949) - M.R.S.A. Title 36

A tax is levied and imposed at a rate of 12 cents per ton on any manufacturer or distributor of mixed fertilizer in this state. The purpose of this tax is to finance the cost of sampling, inspecting and analyzing commercial fertilizer.

(Amended 1959, increasing tax from 1 cent to 4 cents per ton. Amended 1971, increasing tax from 4 cents to 10 cents per ton. Amended 1979, increasing tax from 10 cents to 12 cents per ton.)

UNORGANIZED TERRITORY EDUCATIONAL AND SERVICES TAX (Adopted 1977)

The Unorganized Territory Tax District includes all of the Unorganized Territory of the State of Maine.

A tax known as the Unorganized Territory Educational and Services Tax is levied each year upon the nonexempt real and personal property located in the Unorganized Territory on April 1st of each year. The tax is computed and apportioned on the basis of the State Tax Assessor's determination of the value of the property. The tax rate is calculated to raise the municipal cost component.

The municipal cost component is the cost of funding services in the Unorganized Territory which would not be borne by the state if the Unorganized Territory Tax District was a municipality.

The Legislature in session determines the municipal component costs for the current fiscal year and so advises the State Tax Assessor for computation of the District Tax.

The municipal cost component is comprised of the following categories of services provided for the Unorganized Territory; public safety, forest fire protection, Land Use Regulation Commission, Secretary of State, property tax assessment, county reimbursement for services, education, and human services, and general assistance.

The District Tax is used to reimburse the General Fund for costs for services rendered the property owners within the Unorganized Territory.

(Amended by Chapter 440, PL 1979.)

SUMMARY OF BONDED DEBT

The following page contains a schedule, SUMMARY OF BONDED DEBT, for the State of Maine as of June 30, 1982.

This schedule covers the fiscal years of 1958 through June 30, 1982. 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 30, 1982.

In addition to the amounts listed in this schedule, the state's credit is pledged to guarantee certain loans. As of June 30, 1982 these pledges amounted to the following:

<u>PURPOSE OF GUARANTEE</u>	<u>LEGAL LIMITATION</u>	<u>BONDS AUTHORIZED NOT ISSUED -CONTINGENT</u>
Guarantee Authority	\$50,000,000	\$42,328,648
Student Loans	4,000,000	3,000,000
School Buildings	6,000,000	6,000,000
Indian Housing	1,000,000	1,000,000
Small Business Loan Authority	2,500,000	2,500,000
Business Loans to Veterans	<u>4,000,000</u>	<u>4,000,000</u>
	\$67,500,000	\$58,828,648

SUMMARY OF BONDED DEBT

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>HIGHWAY FUND</u>	<u>UNIVERSITY OF MAINE & ETV</u>	<u>PUBLIC SERV. ENTERPRISES</u>	<u>TEACHERS COLLEGES</u>	<u>TOTAL INTEREST PAID</u>	<u>TOTAL BONDS RETIRED</u>	<u>NEW BONDS ISSUED</u>	<u>TOTAL BONDED DEBT JUNE 30</u>
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
1979	185,945,000	50,935,000	13,210,000	570,000	11,390,000	12,933,309	21,940,000	14,915,000	262,050,000
1980	169,370,000	59,145,000	12,835,000	460,000	13,025,000	12,462,444	23,115,000	15,900,000	254,835,000
1981	172,834,000	62,105,000	12,450,000	550,000	12,450,000	13,469,520	23,993,000	29,547,000	260,389,000
1982	161,217,000	67,745,000	12,060,000	739,000	11,865,000	14,669,939	26,143,000	19,380,000	253,626,000

Authorized Bonds - Unissued

Highway and Bridge Loan	\$ 28,800,000
General Improvement Loan	87,288,000
Enterprise Fund	1,700,000
	<u>\$117,788,000</u>

TOTAL STATE BONDED DEBT June 30, 1982	\$253,626,000
TOTAL UNISSUED AUTHORIZED BONDS June 30, 1982	<u>117,788,000</u>
TOTAL AUTHORIZED BONDED DEBT June 30, 1982	<u>\$371,414,000</u>