

MAINE STATE LEGISLATURE

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STATE of MAINE



Compendium of State Fiscal Information

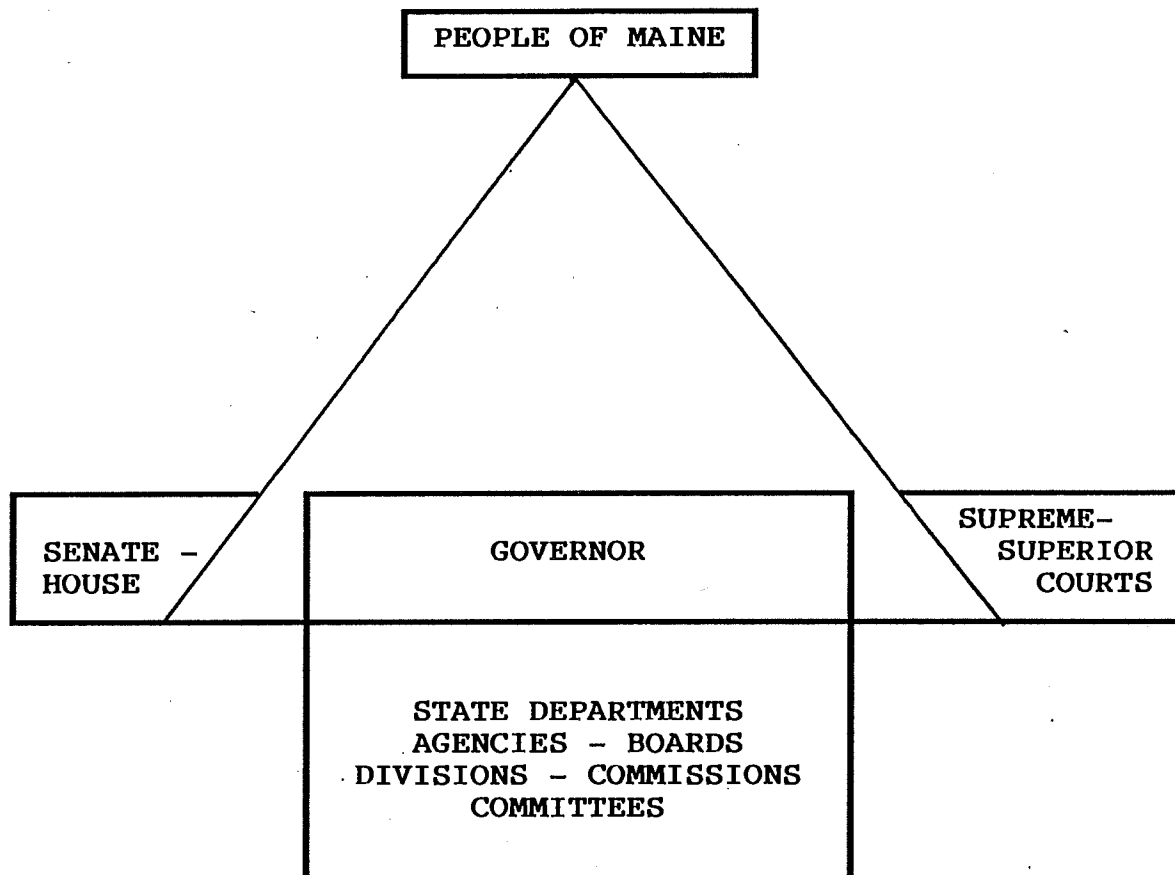
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PREPARED BY:

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Office of
Fiscal and Program Review

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



COMPENDIUM OF STATE FISCAL INFORMATION

PUB #20
DECEMBER, 1988

Prepared by
MAINE STATE LEGISLATURE
OFFICE OF
FISCAL AND PROGRAM REVIEW

COMPENDIUM OF STATE FISCAL INFORMATION

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INTRODUCTION

The normal operations of our 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 Bureaus 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 Tax and Motor Vehicle Registrations and Driver Licenses.

OTHER SPECIAL REVENUE FUNDS receive their revenues from segregated or dedicated sources and the funds are expended by category for special purposes. The major source of revenue in OTHER SPECIAL REVENUE FUNDS is derived from the federal government.

In addition to the three operating funds that are listed above, there are numerous other funds that are used to record specific activities such as Capital Project, General Long Term Debt, Enterprise Fund, Intragovernmental Services and Trust and Agency Funds.

The information contained within this report was compiled from the Bureau of Taxation, State Treasury reports, the Maine Revised Statutes Annotated, Department of Finance and financial reports and records from the Legislative Office of Fiscal and Program Review.

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 Income Taxes Sales and Use Tax Federal Grants Liquor and Beer Tax Cigarette Tax Other Revenues Public Utilities Tax Inheritance - Estate Tax Company Tax All Other Taxes Pari-Mutuels Tax	Gas - Use Fuel Tax License - Registration Fees 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 Spruce Budworm Tax Unorganized Territory Educational and Services Tax
<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
General Government Economic Development Education and Culture Human Services Manpower Natural Resources Public Protection Transportation	General Government Economic Development Public Protection Transportation	General Government Economic Development Education and 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 1988, 1987, 1986, 1985, and 1984 for comparison purposes.

<u>REVENUE SOURCE</u>	<u>PERCENTAGE</u>		<u>AMOUNT</u>	<u>RECEIVED</u>	
	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
From Federal Government	25.6%	28.3%	29.9%	31.2%	31.4%
Sales - Use Tax	22.4	22.2	21.8	22.2	21.6
Income Tax	27.0	24.9	22.1	22.1	21.6
Gasoline - Use Fuel Tax (Net)	4.6	4.7	5.0	5.3	5.7
Unemployment Compensation Tax*	----	----	----	----	----
Liquor - Beer (Net)	1.5	1.8	1.9	2.1	2.2
Cigarette Tax	1.9	2.0	2.1	1.8	2.0
Motor Vehicle Fees-Operator's					
License	2.6	2.5	2.6	2.9	3.0
Other Revenue	3.2	2.9	2.7	2.8	2.4
Service Charges - Current Services	2.1	2.2	3.2	2.3	2.3
Public Utilities Taxes	2.3	1.5	1.9	1.8	1.9
Insurance Company Taxes	1.6	1.5	1.6	1.2	1.3
Unorganized Territory Tax	.6	.8	.6	.4	.4
Inheritance - Estate Taxes	.5	1.1	.8	.7	.9
Other Taxes	1.3	1.3	1.8	1.1	1.1
From Cities - Towns - Counties	.2	.3	.2	.3	.3
Hunting-Fishing Licenses	.5	.5	.6	.6	.5
Spruce Budworm Tax	**	**	**	.2	.4
Transferred from Lottery Commission	1.2	.9	.7	.3	.3
Commission on Pari-mutuels	.1	.1	.1	.1	.1
Transfers from other Operating Funds	.8	.5	.6	.6	.6
	<u>100%</u>	<u>100%</u>	<u>***100%</u>	<u>100%</u>	<u>100%</u>

*Beginning in 1983, Unemployment Compensation is included under Expendable Trusts Funds due to changing accounting standards.

**Less than .1%

***May not add to 100% due to rounding.

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 1988, 1987, 1986, 1985, and 1984, for comparison purposes.

<u>EXPENDITURES</u>	PERCENTAGE		AMOUNT EXPENDED		
	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
General Government	11.5%	12.1%	12.2%	12.4%	12.7%
Economic Development	2.8	2.4	1.9	1.8	1.6
Education and Culture	33.7	32.5	32.0	30.4	31.0
Human Services	35.4	35.9	35.6	36.1	35.8
*Manpower	1.7	1.9	2.0	2.4	2.6
Natural Resources	2.4	2.3	2.4	2.7	2.8
Public Protection	2.1	2.1	1.8	1.8	1.8
Transportation	<u>10.4</u>	<u>10.8</u>	<u>12.1</u>	<u>12.4</u>	<u>11.7</u>
	100%	100%	100%	100%	100%

*Beginning in 1983, Unemployment Compensation is included under Expendable Trust Funds due to changing accounting standards.

OPERATING REVENUES - ALL FUNDS⁽¹⁾
(General Fund - Highway Fund - Special Funds)
Fiscal Years 1984 - 1988

REVENUES	1988	1987	1986	1985	1984
Unorganized Territory Educational and Services Tax	13,409,839	15,036,221	10,449,354	6,981,321	5,940,659
Inheritance - Estate Taxes	11,912,752	20,877,811	14,104,401	11,614,318	13,271,292
Spruce Budworm Tax	9,927	153,718	261,990	2,873,221	5,223,298
Sales - Use Taxes	491,935,557	438,598,443	382,768,561	353,190,435	314,702,859
Gasoline - Use Fuel Tax and Motor Vehicle Tax	100,112,908	92,533,514	87,278,317	84,936,512	83,172,130
* Unemployment Compensation Tax	-----	-----	-----	-----	-----
Income Tax	593,650,574	491,544,193	388,998,853	350,770,108	313,960,092
Cigarette Tax	41,690,781	40,325,475	37,718,229	29,157,874	28,601,310
Public Utilities Tax	50,059,535	29,099,774	32,878,002	28,939,578	27,551,701
Insurance Company Tax	36,226,490	28,964,916	27,246,336	19,794,397	18,907,626
Motor Vehicle Fees-Driver Licenses	57,832,104	50,332,829	46,385,315	45,690,971	43,362,431
Hunting Fishing Licenses	10,642,971	10,416,842	9,939,206	9,711,201	8,078,843
Commission - Pari-Mutuels	1,967,922	1,583,461	1,287,493	1,179,588	1,133,696
Other Taxes	27,881,721	26,642,133	30,913,291	16,963,678	15,517,083
From Federal Government	563,083,209	558,539,245	524,914,665	495,154,244	457,349,083
From Cities-Towns-Counties	4,197,178	6,150,140	4,155,549	4,559,850	4,244,233
Service Charges-Current Services	46,039,888	44,121,495	56,537,530	36,019,813	33,907,358
Liquor - Beer (Net)	33,778,889	35,293,903	33,297,681	32,950,447	32,538,133
Transferred from Lottery Commission	27,266,281	18,205,948	11,845,910	4,429,033	4,515,771
Other Revenues	69,382,733	56,281,175	46,855,786	44,579,451	34,948,465
Transfers from Other Operating Funds	18,240,566	10,021,444	9,744,580	8,744,197	8,347,218
TOTAL OPERATING REVENUES	2,199,321,825	1,974,722,680	1,757,581,049	1,588,240,237	1,455,273,281

(1) Does not include Proceeds from Bonds or Debt Service.

* Beginning in 1983, this item is included under Expendable Trust Funds due to changing accounting standards.

TOTAL OPERATING EXPENDITURES - ALL FUNDS (1)
 (General Fund - Highway Fund - Special Funds)
 Fiscal Years 1984 - 1988

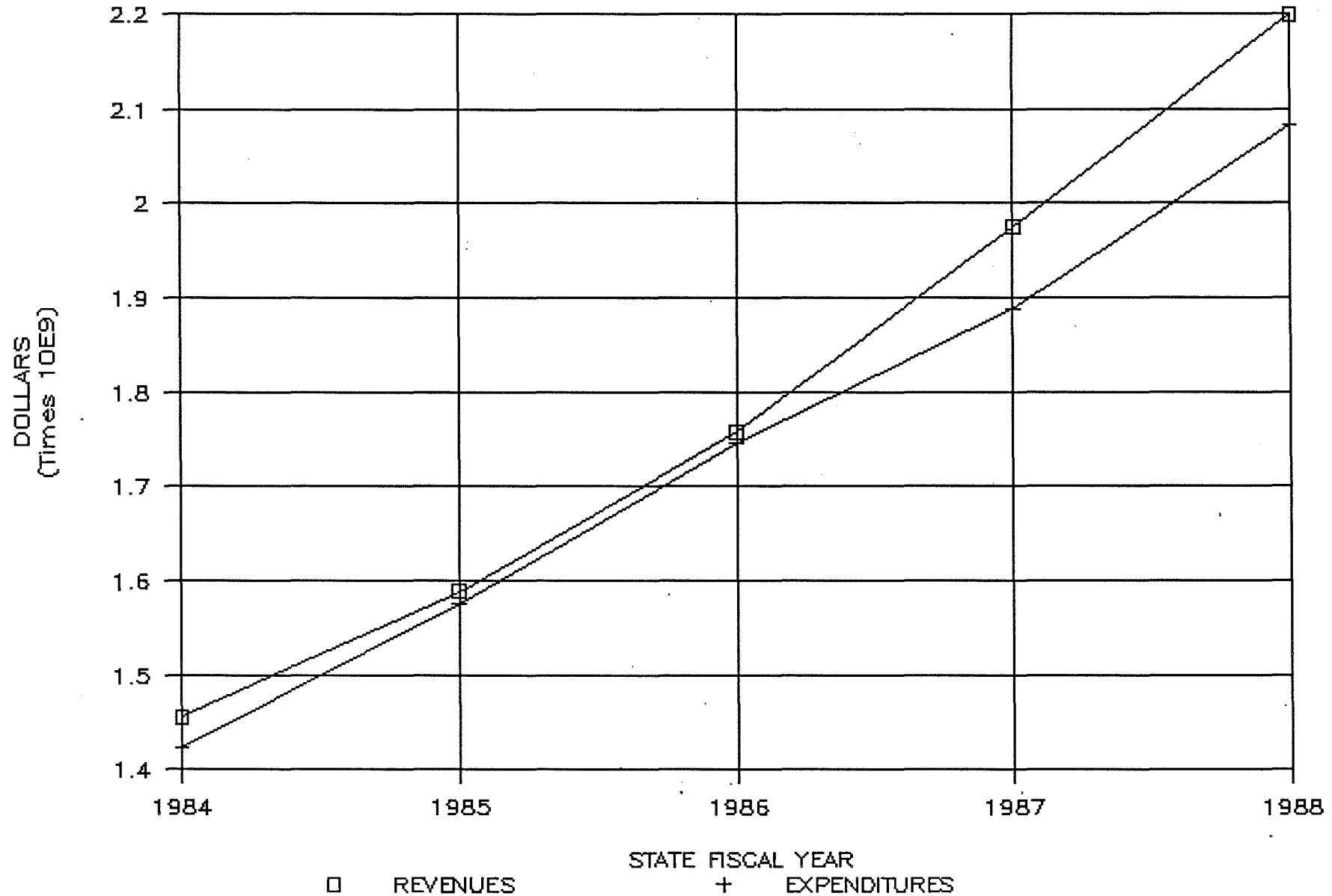
EXPENDITURES	1988	1987	1986	1985	1984
General Government	239,223,704	228,642,857	212,948,553	194,914,009	180,450,195
Economic Development	58,592,547	46,028,708	33,007,969	28,354,851	23,107,777
Education and Culture	701,342,793	614,318,743	558,049,238	478,429,712	441,056,916
Human Services	737,045,687	677,566,935	621,464,272	569,157,337	509,557,031
*Manpower	35,556,332	35,132,405	34,942,576	38,330,907	36,461,429
Natural Resources	49,742,414	42,539,733	41,303,975	42,164,487	39,038,672
Public Protection	44,706,011	40,560,229	31,862,300	28,353,265	25,771,475
Transportation	216,422,198	203,771,217	211,604,897	194,739,411	166,932,659
TOTAL OPERATING EXPENDITURES	2,082,631,686	1,888,560,827	1,745,183,780	1,574,443,979	1,422,376,154

(1) Does not include Proceeds from Bonds or Debt Service.

* Beginning in 1983, Unemployment Compensation is included under Expendable Trust Funds due to changing accounting standards.

ALL OPERATING FUNDS

REVENUES & EXPENDITURES FY 1984 - 1988



TOTAL GENERAL FUND - REVENUES
Fiscal Years 1984 - 1988

REVENUES	1988	1987	1986	1985	1984
Unorganized Territory Educational and Services Tax	5,820,484	4,930,713	4,340,547	4,570,945	4,717,374
Inheritance - Estate Tax	11,912,752	20,877,811	14,104,401	11,614,318	13,271,292
Income Tax - Individual	482,869,679	400,830,858	318,560,697	283,029,022	251,525,135
Income Tax - Corporate	80,800,947	66,042,674	51,122,719	51,499,402	50,065,972
Sales - Use Tax	464,147,726	413,631,635	360,687,867	333,864,342	299,437,835
Cigarette Tax	41,690,781	40,325,475	37,718,229	29,157,874	28,601,310
Public Utilities Tax	45,531,780	28,960,251	30,938,968	27,045,866	25,797,713
Insurance Company Taxes	31,371,723	26,453,712	21,711,900	18,296,887	16,624,379
Commission - Pari-Mutuels	775,622	584,040	546,767	457,620	437,167
Liquor - Beer (Net)	28,250,003	30,054,237	30,663,126	30,226,569	29,794,491
From Federal Government	337,477	302,699	594,670	567,473	1,362,859
From Cities-Towns-Counties	791,102	790,043	709,515	764,011	764,001
Transferred from Lottery Commission	27,266,282	18,205,948	11,845,910	4,429,033	4,515,771
Service Charges-Current Services	16,250,206	19,791,313	18,116,839	16,521,975	16,406,361
Other Taxes	14,566,877	14,659,863	18,684,812	8,067,876	7,722,386
Other Revenues	32,618,131	24,199,620	21,205,695	21,942,742	17,248,571
Transfers fm Other Operating Funds	6,701,280	7,163,362	7,017,744	6,162,386	6,475,545
 TOTAL GENERAL FUND REVENUES	 1,291,702,852	 1,117,804,254	 948,570,406	 848,218,341	 774,768,162

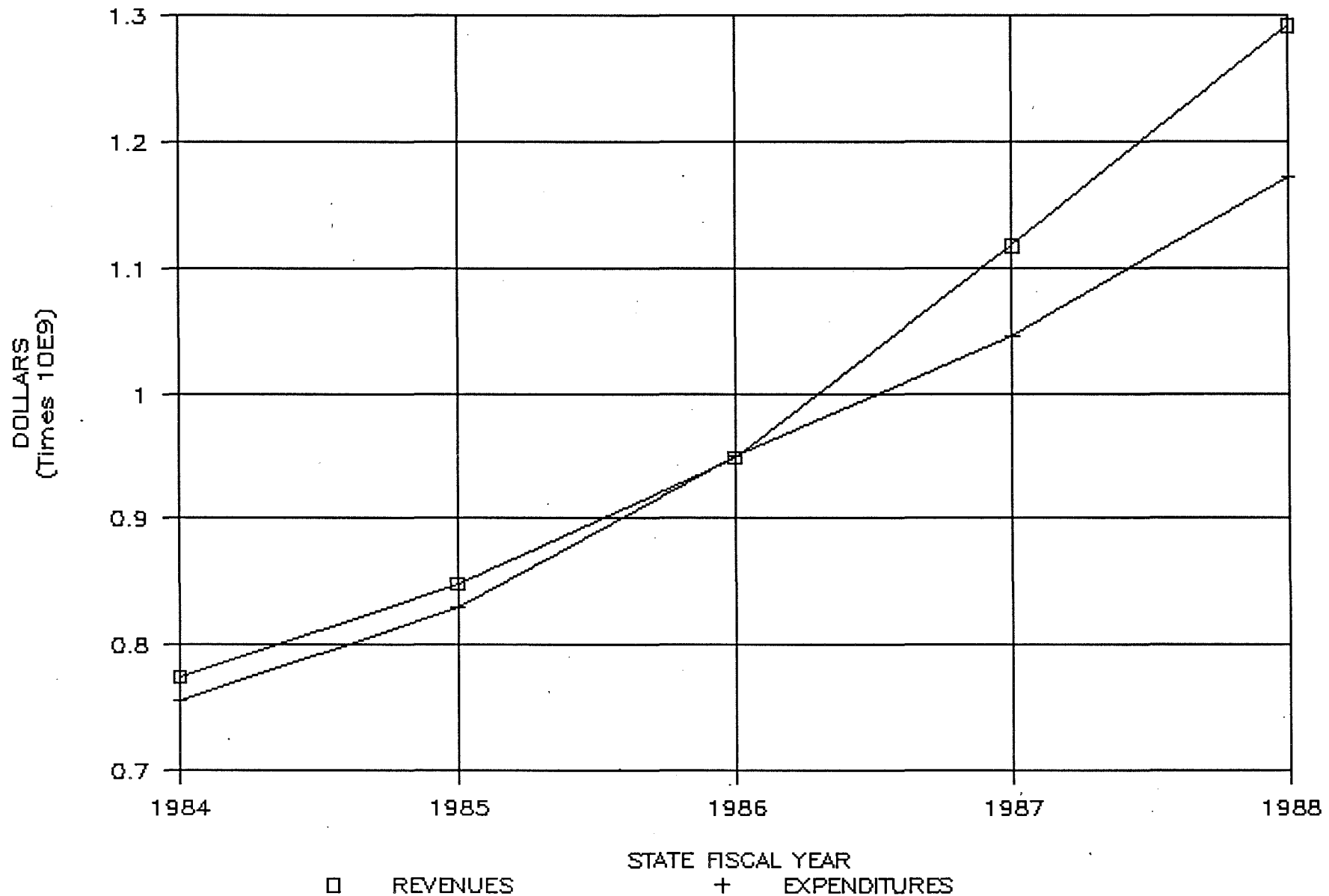
TOTAL GENERAL FUND - EXPENDITURES⁽¹⁾
Fiscal Years 1984 - 1988

EXPENDITURES	1988	1987	1986	1985	1984
General Government	127,106,343	119,796,863	115,683,756	102,650,777	92,348, 613
Economic Development	20,839,845	18,743,453	14,253,335	14,616,566	12,719,287
Education and Culture	633,188,684	555,867,506	499,836,254	423,035,131	388,102,413
Human Services	349,328,750	314,022,609	287,575,396	258,085,006	235,317,696
Manpower	3,686,278	2,135,866	1,980,804	1,805,166	1,620,299
Natural Resources	19,479,671	18,133,541	17,003,385	16,111,783	13,715,258
Public Protection	14,581,962	13,423,476	11,443,461	11,013,163	10,136,495
Transportation	4,218,589	3,067,340	2,725,600	2,299,021	2,237,850
TOTAL GENERAL FUND EXPENDITURES	<u>1,172,430,122</u>	<u>1,045,190,654</u>	<u>950,501,991</u>	<u>829,616,613</u>	<u>756,197,911</u>

(1) Does not include Proceeds from Bonds or Debt Service.

GENERAL FUND

REVENUES & EXPENDITURES FY 1984 — 1988



TOTAL HIGHWAY FUND - REVENUES
Fiscal Years 1984 - 1988

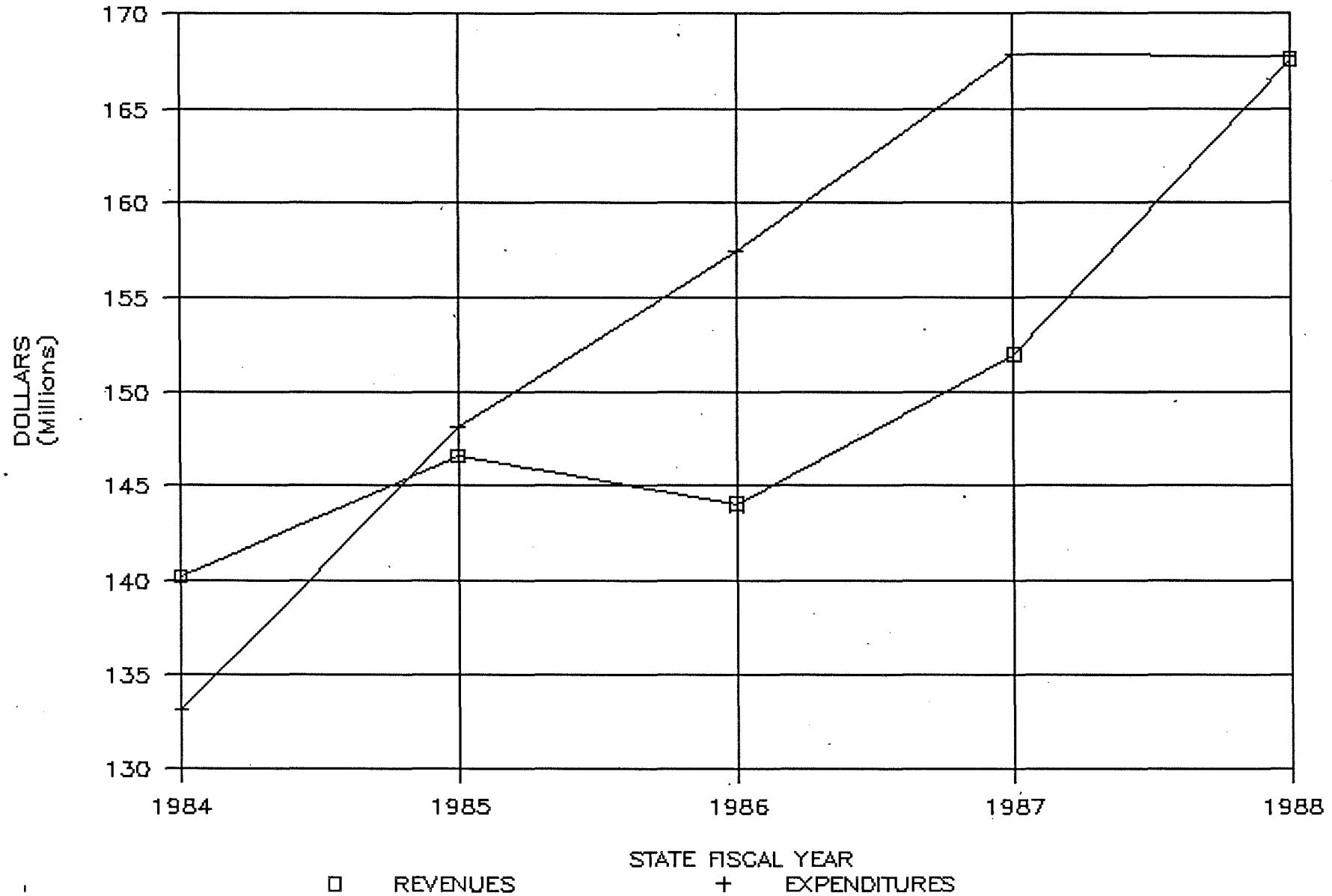
REVENUES	1988	1987	1986	1985	1984
Gasoline Tax (Net)	82,268,774	76,139,526	72,929,869	71,522,501	69,914,805
Use Fuel Tax (Net)	16,186,130	14,807,464	13,211,237	12,653,213	12,253,111
Motor Carrier Tax (Net)	15,576	11,106	14,792	4,192	5,318
Motor Vehicle Fees-Driver Licenses	57,832,104	50,332,829	46,385,315	45,690,971	43,362,431
Other Taxes	967,983	1,058,117	1,483,076	1,361,983	1,382,575
From Cities-Towns-Counties	3,258	(377)	108,472	3,396,705	3,059,379
Service Charges-Current Services	8,208,145	7,632,768	7,442,279	8,406,003	8,318,020
Other Revenues	2,101,890	1,975,406	2,469,839	3,540,088	1,926,467
TOTAL HIGHWAY FUND REVENUES	167,583,860	151,956,839	144,044,879	146,575,656	140,222,106

TOTAL HIGHWAY FUND - EXPENDITURES
Fiscal Years 1984 - 1988

<u>EXPENDITURES</u>	<u>1988</u>	<u>1987</u>	<u>1986</u>	<u>1985</u>	<u>1984</u>
General Government	12,928,408	12,424,181	9,766,850	9,685,665	8,626,812
Economic Development	90,917	104,499	119,605	95,485	121,922
Public Protection	16,212,776	15,862,941	14,667,818	14,004,890	12,859,004
Transportation	138,519,767	139,481,135	132,875,215	124,344,657	111,489,885
TOTAL HIGHWAY FUND EXPENDITURES	<u>167,751,868</u>	<u>167,872,756</u>	<u>157,429,488</u>	<u>148,130,697</u>	<u>133,097,623</u>

HIGHWAY FUND

REVENUES & EXPENDITURES FY 1984 - 1988



OTHER SPECIAL REVENUE FUNDS - REVENUES
Fiscal Years 1984 - 1988

REVENUES	1988	1987	1986	1985	1984
Unorganized Territory Educational and Services Tax	7,589,355	10,105,509	6,108,808	2,410,375	1,223,285
Spruce Budworm Tax	9,927	153,718	261,990	2,873,221	5,223,298
Gasoline - Use Fuel Tax (Net)	1,370,344	1,307,175	1,122,418	756,606	998,896
* Income Tax	26,236,129	21,196,286	16,586,486	13,880,069	10,363,882
* Corporate Income Tax	3,743,819	3,474,376	2,728,951	2,361,614	2,005,104
* Sales and Use Tax	27,787,831	24,966,807	22,080,694	19,326,093	15,265,023
** Unemployment Compensation Tax	-----	-----	-----	-----	
Sardine Development Tax	188,328	193,664	257,376	168,274	22,043
Insurance Company Taxes	4,854,767	2,511,204	5,534,436	1,497,511	2,283,247
Hunting-Fishing and Related Licenses	10,642,971	10,416,842	9,939,206	9,355,778	7,825,176
Other Taxes	18,150,673	12,137,673	13,167,786	10,336,649	8,894,262
From Federal Government	562,745,732	558,236,540	524,319,995	494,586,771	455,986,224
From Cities-Towns-Counties	3,402,818	5,360,474	3,337,562	399,133	420,853
Service Charges - Current Services	21,581,537	16,697,416	30,978,413	11,091,835	9,182,977
Other Revenues	34,662,711	30,106,152	23,180,252	19,096,622	15,773,427
Transfers from Other Operating Funds	17,068,171	8,097,748	5,361,391	5,305,690	4,615,316
TOTAL SPECIAL REVENUE FUNDS-REVENUES	740,035,113	704,961,584	664,965,764	593,446,241	540,083,013

*State-Municipal Revenue Sharing (5.1% of Sales and Use Tax and Income Taxes), plus \$2,844,000 per year.

**Beginning in 1983, this item is included under Expendable Trust Funds due to a change in accounting standards.

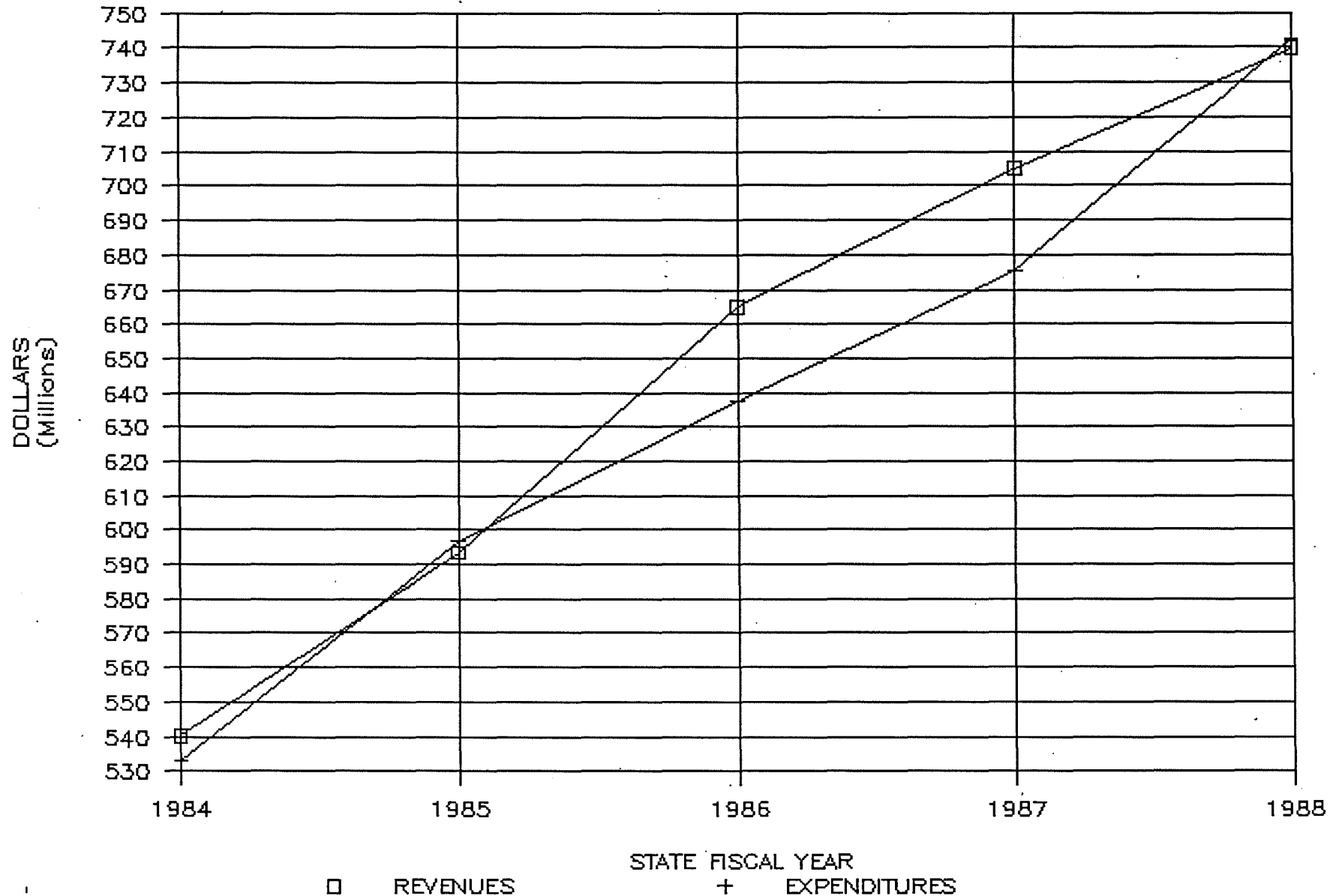
TOTAL OTHER SPECIAL REVENUE FUNDS - EXPENDITURES
Fiscal Years 1984 - 1988

EXPENDITURES	1988	1987	1986	1985	1984
General Government	99,188,953	96,421,813	87,497,947	82,577,569	79,474,769
Economic Development	37,661,785	27,180,756	18,635,029	13,642,801	10,266,567
Education and Culture	68,154,109	58,451,237	58,212,984	55,394,586	52,954,502
Human Services	387,716,937	363,544,326	333,888,876	311,072,329	274,239,333
Manpower*	31,870,054	32,996,539	32,961,772	36,525,741	34,841,131
Natural Resources	30,262,743	24,406,192	24,300,590	26,052,705	25,323,414
Public Protection	13,911,273	11,273,812	5,751,021	3,335,211	2,775,977
Transportation	73,683,842	61,222,742	76,004,082	68,095,733	53,204,926
TOTAL SPECIAL REVENUE FUNDS-EXPENDITURES	742,449,696	675,497,417	637,252,301	596,696,675	533,080,619

*Beginning in 1983, Unemployment Compensation is included under Expendable Trust Funds due to changing accounting standards.

OTHER SPECIAL REVENUE FUNDS

REVENUES & EXPENDITURES FY 1984 - 1988



GENERAL FUND

EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH YEAR</u>
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
1983	187,132
1984	174,800
1985	158,757
1986	433,769
1987	604,574*
1988	179,250
Balance July 1, 1988	\$1,350,000**

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

*The cap on the State Contingent Account was \$675,000 for FY 1987 only.

**P.L. 1987 c. 816 pt. N, effective June 30, 1988, increased cap by an additional \$750,000 to provide funds for Job Development Training.

TAX AND REVENUE SOURCE

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

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 and Use Tax	x		*x(5.1% of receipts
Income Tax-Individual & Corporate	x		*x(are credited to
Bank Franchise Tax	x		*x(local govt.fund
Liquor - Beer Tax (Net)	x		
Cigarette Tax	x		
Tobacco Products Tax	x		
Illegal Drugs Tax	x		
State Lottery	x		
Pari-Mutuel Revenue	x		x-Stipend Fund & Sire Stakes Fund
Inheritance Tax	x		
Estate Tax	x		
Real Estate Transfer Tax	x		x-H.O.M.E. Fund (1/2 of Receipts)
Railroad Tax	x		
Telecommunications Taxes	x		
Hospital Excise Tax	x		
Insurance Company Tax	x		
Employment Rehabilitation Fund Tax			x-Employment Rehab.Fund
Fire Investigation & Prevention Tax			x-Fire Investigation
Motor Vehicle Fees -			
Operators Licenses		x	
Gasoline and Special Fuel Tax		x	
Aeronautical Gas & Jet Fuel Tax	x		
Hunting - Fishing Licenses			x-Inland Fisheries and Wildlife
Spruce Budworm Management Tax			x
Sardine Tax			x(Development
Blueberry Tax			x(
Mahogany Quahog Tax	x		(and
Potato Tax			x(
Maine Milk Pool			x(Conservation
Fertilizer Tax	x		
Commercial Forestry Excise Tax	x		
Mining Excise Tax	x		
Unorganized Territory-			
Educational & Services Tax			***x

*5.1% of income tax and bank franchise tax receipts and 5.1% plus \$237,000 per month of sales and use tax receipts are transferred to the Local Government Fund.

**Funds collected under this tax are used to reimburse the General Fund for services provided to the Unorganized Territory.

SALES AND USE TAXES (Adopted 1951) - 36 M.R.S.A. cc. 211-225

Sales Tax A tax is imposed at the rate of 5% on the sale price of all tangible personal property, telephone and telegraph services, extended cable television service, fabrication services, and custom computer programming sold at retail in this State, and at the rate of 7% on the rental charged for living quarters in hotels, rooming houses, tourist or trailer camps and automobiles rented on a short term basis.

Generally speaking, the exemptions are: Foods for home consumption; water and fuels for domestic use; the first 750 kilowatts per month of electricity for domestic use; certain agricultural materials used in agricultural production; medicines for human beings sold on a doctor's prescription; prosthetic devices; machinery and equipment used directly and primarily in manufacturing, agricultural production, or commercial fishing; repair parts for manufacturing machinery; items consumed or destroyed directly in production; water and air pollution control facilities; trade-ins of motor vehicles, farm tractors, boats, aircraft, self-propelled vehicles used to harvest lumber, chain saws, camper trailers, livestock trailers and, to the extent of 20% of the trade-in allowance, special mobile equipment; motor vehicle fuels subject to Maine excise tax; railroad track materials; and costs other than materials included in the sale of new mobile and modular homes up to 50% of the sale price.

Use Tax A tax is imposed at the rate of 5% of the purchase price on the storage, use or other consumption in this state of purchases at retail sale when sales tax is not paid at the time of purchase and on casual purchases of motor vehicles, camper trailers, livestock trailers, special mobile equipment, and aircraft. This tax is basically a tax on purchases made outside the state for use in Maine.

(Originally enacted effective July 1, 1951 at 2%. Amended July 1, 1957 increasing to 3%. Amended September 1, 1959 to include rentals of living quarters. Amended July 1, 1963 increasing to 4%. Amended July 1, 1965 to include telephone and telegraph service. Amended November 1, 1967 increasing to 4-1/2%. Amended June 1, 1969 increasing to 5%. Amended October 24, 1977 to include short-term rentals of automobiles. Amended December 15, 1984 to include extended cable television service. Amended July 16, 1986 to include fabrication services and custom computer programming. Amended July 16, 1986 to increase to 7% on rentals of living quarters and short-term rentals of automobiles. Amended many times since enactment to add or repeal exemptions.)

INCOME TAXES (Adopted 1969) - 36 M.R.S.A. cc. 801-841

Individual Income Tax A tax is imposed for each taxable year on the Maine taxable income of every resident individual, estate and trust of this state. Nonresident individuals, estates and trusts are subject to tax on income derived from sources within this state. Tax rates are progressive from 2% to 8%. For nonresident individuals, the progressive rate structure is applied to taxable income from all sources in determining the tax on Maine sourced income. Tax rates for fiduciaries are the same as those for single individuals.

Withholding of Maine income tax from wages is required of every employer who maintains an office or transacts business in Maine and who makes payment of any wages subject to Maine income tax, whether or not the employee is a Maine resident. Every person who maintains an office or who transacts business in Maine and who makes payment of any other items of income which constitute Maine taxable income is also required to withhold Maine income tax from such payments if federal withholding is required.

Partnerships and S Corporations. Every partnership and S corporation having a resident partner or shareholder or having Maine derived income is required to file an information tax return.

Corporate Income Tax. A corporate income tax is imposed on all profit oriented C corporations subject to federal income tax and having nexus in this state, with the exception of financial institutions subject to the franchise tax and insurance companies subject to the premium tax. The tax is levied on Maine net income which is federal taxable income as modified by Maine law. In the case of a corporation doing business both within and without this state, Maine net income is determined by apportioning the modified federal taxable income according to a formula using payroll, property and sales. Tax rates are progressive from 3.5% to 8.93%. A taxable corporation which is a member of an affiliated group operating in a unitary fashion must file a combined report.

CORPORATE TAX RATES

<u>If the taxable income is:</u>	<u>The tax rate is:</u>
\$ 0 but not over \$ 25,000	3.5%
\$ 25,000 but not over \$ 75,000	7.93%
\$ 75,000 but not over \$250,000	8.33%
\$25,000 or over	8.93%

(Originally effective on July 1, 1969, for individuals, estates and trusts and on January 1, 1969, for corporations. Amended numerous times since enactment to alter the tax rates and other provisions. For individuals the tax rate brackets, standard deduction and personal exemption have been subject to indexing for inflation since tax year 1983 for each year except tax year 1988. The tax rate brackets for fiduciaries have been subject to indexing for the same period.)

1988 INDIVIDUAL INCOME TAX RATES

TAX RATE SCHEDULE #1

FOR SINGLE INDIVIDUALS AND MARRIED PERSONS
FILING SEPARATE RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$6,000	2% of the taxable income
\$ 6,000 but less than \$10,000	\$120 plus 4% of excess over \$ 6,000
\$10,000 but less than \$16,250	\$280 plus 6% of excess over \$10,000
\$16,250 or more	\$655 plus 8% of excess over \$16,250

TAX RATE SCHEDULE #2

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

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$10,000	2% of the taxable income
\$10,000 but less than \$15,000	\$200 plus 4% of excess over \$10,000
\$15,000 but less than \$22,000	\$400 plus 6% of excess over \$15,000
\$22,000 or more	\$820 plus 8% of excess over \$22,000

TAX RATE SCHEDULE #3

FOR MARRIED TAXPAYERS AND SURVIVING SPOUSES
FILING JOINT RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$13,000	2% of the taxable income
\$13,000 but less than \$20,000	\$ 260 plus 4% of excess over \$13,000
\$20,000 but less than \$30,000	\$ 540 plus 6% of excess over \$20,000
\$30,000 or more	\$1,140 plus 8% of excess over \$30,000

STANDARD DEDUCTION TAX CREDIT

Married Filing Jointly	\$100	
Head-of-Household	88	
Single	60	
Married Filing Separately	50	
Person claiming zero exemptions	10	or earned income x 2% to a maximum of \$60 if single or \$50 if married filing separately.
Personal Exemption Tax Credit	\$ 40	

FRANCHISE TAX ON FINANCIAL INSTITUTIONS (Adopted 1983) 36 M.R.S.A.
c.819

The corporate income franchise tax on financial institutions was repealed after 1983 tax years and replaced with a franchise tax based on Maine net income and assets.

A tax is imposed for each calendar year or fiscal year ending during that calendar year upon the franchise or privilege of doing business in Maine of every financial institution (except credit unions), every service corporation or subsidiary, and every financial institution holding company, which at any time during the taxable year realized Maine net income or has Maine assets.

The franchise tax is comprised of two parts: (1) one percent of Maine net income for those taxable entities described above; and (2) eight cents per \$1,000 of Maine assets for those taxable entities described above. A financial institution which is a member of an affiliated group operating in a unitary fashion must file a combined report.

(Imposed at .05% of Maine net income and four cents per \$1,000 of Maine assets for tax years ending on or after January 1, 1984.
Increased to 1% of Maine net income and eight cents per \$1,000 of Maine assets for tax years ending on or after January 1, 1986.)

LIQUOR AND BEER TAX (Adopted 1933-34)

- I. State Liquor Tax (28A M.R.S.A. §1651, Sub-§1). To produce a state liquor tax markup of not less than 75% based on the less carload cost FOB Liquor Warehouse and, in addition thereto, levy an excise tax of 75 cents per gallon on wines containing more than 15.5% 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 62 1/2 cents per proof gallon. Amended in 1986, increasing the "Premium" to \$1.25 per proof gallon.)

- II. Malt Liquor Tax (28A M.R.S.A. §1652, Sub-§1). An excise tax is imposed on the privilege of manufacturing and selling malt liquor in the state. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 25 cents per gallon on all malt liquor sold in the State.

Wine Tax (28A M.R.S.A. §1652, Sub-§2). An excise tax is imposed on the privilege of manufacturing and selling wine in the state. The Maine manufacturer or importing wholesale licensee shall pay an excise tax of 30 cents per gallon on all wine other than sparkling wine manufactured in or imported into the state and \$1 per gallon on all sparkling wine manufactured in or imported into the State.

(Liquor and Beer Tax con't)

(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. Amended in 1969 to include taxes on wines as shown above. Amended in 1981, adding a "Premium" on malt liquor of 5 cents per gallon, on table wines of 15 cents per gallon and on sparkling wine of 12 cents per gallon. Amended in 1986, increasing the "Premium" on malt liquor to 10 cents per gallon, on table wines to 30 cents per gallon, and on sparkling wine to 24 cents per gallon. Amended 1987 to remove reduced excise tax rates for in-state producers.)

CIGARETTE TAX (Adopted 1941) - 36 M.R.S.A. c.703

A tax is imposed on all cigarettes held in this state by a person for sale at the rate of 14 mills per cigarette (28 cents per package of 20 cigarettes).

(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 2-1/2 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.

Increased September 23, 1983 to 10 mills or 20 cents pkg.

Increased October 1, 1985 to 14 mills or 28 cents pkg.)

TOBACCO PRODUCTS TAX (Adopted 1986) - 36 M.R.S.A. c.704

A tax is imposed on all tobacco products other than cigarettes produced or imported for sale in Maine. The rates are 45% of the wholesale price on smokeless tobacco and 12% of the wholesale price on other tobacco products.

(Enacted effective July 16, 1986. A similar tax at the rate of 20% of the retail sale price was in effect from July 1, 1947 to December 31, 1955.)

ILLEGAL DRUGS TAX (Adopted 1987) - 36 M.R.S.A. c.704-A

A tax is imposed on dealers of marijuana and scheduled drugs at the rate of \$3.50 on each gram or portion of a gram of marijuana, \$200 on each gram or portion of a gram of scheduled drugs, and \$2,000 on each 50 dosage units or portion thereof of scheduled drugs not sold by weight. Convictions involving illegal drugs are required to be reported by District Attorney offices to the State Tax Assessor who imposed the tax.

(Illegal Drugs Tax con't)

(On adoption, the tax was due when the illegal drug was purchased or imported into the state. Amended 1987 as to the condition initiating the imposition of the tax.)

PARI-MUTUEL REVENUE - Harness Racing (Adopted 1935) - 8 M.R.S.A. §275

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 .50% of the total contributions on regular wagers and 2.27% of the total contributions on exotic wagers to all pari-mutuel pools conducted at any race meet. If the total of the regular and exotic wages exceeds \$37,000,000 for any calendar year, 72% of the revenue created to the General Fund attributable to this excess shall be returned to commercial meet licensees.

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 1.797% of the total contributions on exotic wagers and .348% of the total contributions on regular 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 added to the purse money.

A sum equal to 1.566% of the total contributions on exotic wagers and .073% of the total contributions on regular wagers shall be paid to the Sire Stakes Fund.

A sum equal to 1.203% of total contributions of regular wagers and 1.18% of total contributions of exotic wagers shall be paid and credited to the "Stipend Fund" for Agricultural Fair Association purposes.

(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 the 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. Amended 1988, chapter 759, Public Laws, adding a requirement that 72% of General Fund revenue collected attributable to the excess over \$37,000,000 for any calendar year be returned to commercial meet licensees.)

INHERITANCE TAX (Adopted 1893) - 36 M.R.S.A. c.551-573

The inheritance tax was levied at various progressive rates on the value of property passing to or for the use of a beneficiary of an estate. The rates of tax and amount of exemption from tax depended on the class of relationship of the beneficiary to the decedent.

The inheritance tax was imposed at discounted rates on the property of decedents whose death occurred between July 1, 1981 and June 30, 1986, and was repealed for deaths occurring on or after July 1, 1986.

ESTATE TAX (Adopted 1927) - 36 M.R.S.A. c.575

The Maine estate tax is imposed upon the transfer of the estate of every person who was a Maine resident at the time of death, equal to the amount by which the credit allowed against the federal estate tax for state death taxes exceed the amount of such taxes actually paid, provided, however, that the allowance for such taxes may not exceed that percentage of the federal tax credit which the Maine taxable portion of the estate is to the total estate. A similar tax is imposed on real and tangible personal property having Maine status passing by reason of the death of a person not a Maine resident, at the same percentage of the federal allowance for state death taxes that the value of the property taxable in Maine bears to the total estate.

(Amended effective July 1, 1933 imposing the tax on Maine property of nonresidents. Prior to July 1, 1986 the Maine estate tax was equal to the amount by which the federal credit for state death taxes exceeded the amount of such taxes actually paid to all states, including Maine.)

REAL ESTATE TRANSFER TAX - (Adopted 1968) - 36 M.R.S.A c.711-A

There is imposed upon each the grantor and grantee a tax upon the privilege of transferring title to real property at the rate of \$1.10 for each \$500 or fractional part thereof of consideration therefor.

"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.

(Real Estate Transfer Tax con't)

Each Registrar of Deeds shall, on or before the 10th day of each month, pay over to the State Tax Assessor 90% of the tax collected during the previous month. The remaining 10% 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 net receipts to the Treasurer of State, who shall credit half of the revenue to the General Fund and half to the Maine State Housing Authority which is required to deposit the funds in the Housing Opportunities for Maine Fund created in 30 M.R.S.A. §4733.

(Amended to increase rate from 55 cents to \$1.10 per \$500, effective December 15, 1984. Amended to make grantee also subject to tax effective September 19, 1985)

RAILROAD COMPANY TAXATION (Adopted 1872 - 1883) - 36 M.R.S.A. c.361

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. When net operating income does not represent at least 5-3/4% of operating investment, the tax shall be decreased to an amount not less than 1/4 of 1% of gross transportation receipts.

(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. Amended to provide that "operating investment" in 1979 and 1982 will include freight car operating leases of 10 years or

more. Amended in 1984 (P.L. 1983, c.593) to extend the 10-year freight car lease provision for excise taxes payable in 1984 and 1985. Amended in 1985 (P.L. 1985, c.477) to extend the 10-year provision to taxes payable in 1986).

TELECOMMUNICATIONS TAXES (Adopted 1872-1883) 36 M.R.S.A. c.364

Telecommunications Service Excise Tax. An annual excise tax is imposed on providers of telecommunications services in Maine as follows:

- (1) When the total gross operating revenues of a person which are obtained from the provision of telecommunications service that originates or terminates in this state exceed \$1,000 but do not exceed \$5,000 during the calendar year preceding the year for which the tax is assessed on the person, the tax will be 1-1/4% of the gross operating revenues:

(Telecommunications Taxes con't)

- (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% for each additional \$20,000 or part thereof up to a maximum of 3 1/2% of gross operating revenues.

(Prior to 1972, revenue from the telephone and telegraph tax in excess of \$3,300,000 per year was returned to municipalities on the basis of population. Amended 1955 increasing maximum rate on telephone companies from 6% of gross receipts to 7% of total gross operating revenue and establishing flat rate of 6% for telegraph companies. Amended 1963 to change basis of reimbursing municipalities. In 1985 the excise tax on telephone and telegraph companies was repealed and replaced with an excise tax on telecommunications services, thereby eliminating flat-rate taxation of telegraph companies. Amended 1987 to reduce maximum rate from 7% to 3 1/2% and to repeal the tax on gross operating revenues earned after 1988.)

Telecommunications Personal Property Tax. A state tax is imposed on telecommunications personal property at the rate of 21 mills for the 1988 taxable year and 27 mills in each taxable year thereafter. This property continues to be exempt from ordinary local property taxation.

(Adopted 1987, 36 M.R.S.A. §§457 §458.)

HOSPITAL EXCISE TAX (Adopted 1988) 36 M.R.S.A. §2801

An excise tax is imposed on hospitals for the fiscal year ended June 30, 1989. The amount of tax levied quarterly is .002 of each hospital's financial requirements of the most recently completed quarter of the hospital's payment year.

INSURANCE COMPANY TAX (Adopted 1874) - 36 M.R.S.A. c.357

Every insurance company or association organized under the laws of this state is liable for a tax at the rate of 2% of gross direct premiums, including annuity considerations, on all policies written in Maine, less allowed deductions. Every non-resident insurance company authorized to do business in this state is liable for a similar tax on all policies written in Maine, at the rate of 2% or the rate at which a Maine company would be taxed in the state or Canadian province where the non-resident company is domiciled, whichever is greater.

(Rate on domestic companies increased from 1% to 2% effective July 16, 1986.)

EMPLOYMENT REHABILITATION FUND TAX (Adopted 1985) - 39 M.R.S.A. §57-C

Every insurance carrier licensed to do workers' compensation business in the state and each self-insured employer authorized to make workers' compensation payments directly to its employees, will be assessed 1/2% in 1986, and 1% thereafter, of its actual paid losses during the previous calendar quarter. If, at the end of a calendar quarter, the amount of deposit in the Employment Rehabilitation Fund is equal to or exceeds the amount derived from the last assessment, the assessment for that quarter is waived.

FIRE INVESTIGATION AND PREVENTION TAX (Adopted 1939) 25 M.R.S.A. §2399)

Every insurance company or association doing business or collecting premiums or assessments in Maine is liable, in addition to the insurance company tax, for a tax at the rate of .95 of 1% of gross direct premiums for fire risks, less allowable deductions. These funds are used to defray expenses incurred by the Commissioner of Public Safety in fire prevention investigation and educating the public in fire safety and to defray the cost of fire training and education programs.

(Imposed February 17, 1939 at .5 of 1%. Increased October 3, 1973 to .6 of 1%. Increased October 24, 1977 to .75 of 1%. Increased March 10, 1983 to .95 of 1%.)

MOTOR VEHICLE FEES & OPERATOR'S LICENSE (Adopted 1905) - 29 M.R.S.A. c.5-7

Passenger vehicles (for hire, double fees)	\$22.00
*Initial plates (Vanity Plates)	15.00/year
Motorcycles	18.00
Antique Motor Vehicles	12.00
Horseless Carriage	12.00
Semi-trailers (annual)	16.00
Farm trailers	8.50
Boat and mobile home trailers generally	8.50
Camp trailers in excess of 2000 lbs.	16.00
Homemade farm tractors	2.00
**Special mobile equipment:	
Class A	18.00 to 502.00
Class B	17.00
Stock cars	5.00
Transfer fees	8.00 (\$5 transfer fee for trailer 2,000 lbs. or less)
***Trucks & tractors registered for gross wgt.	22.00 to \$872
***Farm trucks registered for gross weight	18.00 to \$352
Street rod	27.00

(The registration fees on motorcycles, trailers, tractors and special mobile equipment are reduced to half fee on or after November 1 annually. The half rate privilege commences in the last six months of a registration year for farm trucks.)

Dealer registration fees	150.00 plus \$20/plate
Transporter plates	150.00 plus \$20/plate
Motorcycle dealers	50.00 plus \$5/plate
Boat or snowmobile trailer dealers	50.00 plus \$5/plate
Dealer wrecker plate	50.00
Motor vehicle inspection exclusive of repairs, etc.	5.00
Operator's license	16.00 for 4 years
Photo-licenses, required as of July 1, 1982 (optional for persons over 65)	2.00*
Operator's permit and examination:	
Class 1 or 2	25.00
Class 3	10.00
Driver Education - license to instruct: (certified by the Dept. of Educational & Cultural Services)	
High School Instructor	NO FEE
Instructor - Commercial	40.00

* In addition to regular fee.

** Special Mobile Equipment (29 M.R.S.A. §244) is broken down into two classes: Class A is special equipment that makes frequent movement over the general highways. The Class A fee structure equals the farm truck rates up to 54,000 GVW, then separate fee schedule for greater weights. Class B is special equipment whose operation or movement over the general highways is restricted.

*** See next page for detailed information.

(Motor Vehicle Fees & Operator's License con't)

SCHEDULE OF TRUCK FEES AND CLASS A SPECIAL MOBILE EQUIPMENT FEES
(Effective August 29, 1986)

With each application for registration of a motor truck, tractors and truck tractors shall be paid an annual registration fee graduated as follows when equipped with pneumatic tires.

0 pounds gross weight to	6,000 pounds gross weight.	..	\$ 22
6,001 pounds gross weight to	9,000 pounds gross weight.	..	\$ 28
9,001 pounds gross weight to	12,000 pounds gross weight.	..	\$ 45
12,001 pounds gross weight to	14,000 pounds gross weight.	..	\$ 78
14,001 pounds gross weight to	16,000 pounds gross weight.	..	\$102
16,001 pounds gross weight to	18,000 pounds gross weight.	..	\$127
18,001 pounds gross weight to	20,000 pounds gross weight.	..	\$158
20,001 pounds gross weight to	23,000 pounds gross weight.	..	\$185
23,001 pounds gross weight to	26,000 pounds gross weight.	..	\$217
26,001 pounds gross weight to	28,000 pounds gross weight.	..	\$262
28,001 pounds gross weight to	32,000 pounds gross weight.	..	\$303
32,001 pounds gross weight to	34,000 pounds gross weight.	..	\$337
34,001 pounds gross weight to	38,000 pounds gross weight.	..	\$374
38,001 pounds gross weight to	40,000 pounds gross weight.	..	\$398
40,001 pounds gross weight to	42,000 pounds gross weight.	..	\$421
42,001 pounds gross weight to	45,000 pounds gross weight.	..	\$445
45,001 pounds gross weight to	48,000 pounds gross weight.	..	\$492
48,001 pounds gross weight to	51,000 pounds gross weight.	..	\$528
51,001 pounds gross weight to	54,000 pounds gross weight.	..	\$563
54,001 pounds gross weight to	55,000 pounds gross weight.	..	\$575
55,001 pounds gross weight to	60,000 pounds gross weight.	..	\$635
60,001 pounds gross weight to	65,000 pounds gross weight.	..	\$694
65,001 pounds gross weight to	69,000 pounds gross weight.	..	\$757
69,001 pounds gross weight to	72,000 pounds gross weight.	..	\$792
72,001 pounds gross weight to	75,000 pounds gross weight.	..	\$816
75,001 pounds gross weight to	78,000 pounds gross weight.	..	\$852
78,001 pounds gross weight to	80,000 pounds gross weight.	..	\$872

The annual fee for registration of farm motor trucks, having 2 or 3 axles, when such trucks are used primarily for transportation of agricultural commodities, supplies or equipment to be used in connection with the operation of a farm or farms owned, operated or occupied by the registrant, shall be as follows:

0 pounds gross weight to	6,000 pounds gross weight.	..	\$ 18
6,001 pounds gross weight to	9,000 pounds gross weight.	..	\$ 21
9,001 pounds gross weight to	11,000 pounds gross weight.	..	\$ 24
11,001 pounds gross weight to	14,000 pounds gross weight.	..	\$ 36
14,001 pounds gross weight to	16,000 pounds gross weight.	..	\$ 47
16,001 pounds gross weight to	18,000 pounds gross weight.	..	\$ 69
18,001 pounds gross weight to	20,000 pounds gross weight.	..	\$ 81
20,001 pounds gross weight to	23,000 pounds gross weight.	..	\$ 98
23,001 pounds gross weight to	26,000 pounds gross weight.	..	\$116
26,001 pounds gross weight to	29,000 pounds gross weight.	..	\$141
29,001 pounds gross weight to	32,000 pounds gross weight.	..	\$161
32,001 pounds gross weight to	35,000 pounds gross weight.	..	\$237
35,001 pounds gross weight to	38,000 pounds gross weight.	..	\$260
38,001 pounds gross weight to	42,000 pounds gross weight.	..	\$283
42,001 pounds gross weight to	46,000 pounds gross weight.	..	\$306
46,001 pounds gross weight to	50,000 pounds gross weight.	..	\$329
50,001 pounds gross weight to	54,000 pounds gross weight.	..	\$352

(Truck and Class A Special Mobile Equipment Fees con't)

The Secretary of State shall issue registration plates so designed that a farm motor truck registered under this section may be distinguished from commercial vehicles otherwise registered under this section. Farm motor trucks shall be driven with that registration only if the vehicle is used primarily for the transportation of agricultural products produced on and meant to be used in connection with the operating of a farm or farms owned, operated or occupied by the registrant and shall not be used for the transportation of firewood, unless that transportation is incidental to other farm operations. Trucks used for the retail delivery of milk or used on a substantially daily delivery schedule on established routes are not included as "farm trucks". Any person fraudulently obtaining a farm truck license or using a truck with a license plate marked for any purposes other than those authorized by this section shall be fined not less than \$100 nor more than \$500.

When a truck is already registered, the owner, by paying an additional fee, may receive a short-term permit allowing him to haul loads of larger tonnage for a limited period of 8 months or less. No such permit shall be issued for less than one month and no permit shall extend beyond the expiration of the regular license. The fee shall be a percentage of the difference between the owner's present annual registration fee and the annual fee for the desired tonnage and shall be computed according to the following table:

1-month permit. . .	20%	5-month permit. . .	60%
2-month permit. . .	30%	6-month permit. . .	70%
3-month permit. . .	40%	7-month permit. . .	75%
4-month permit. . .	50%	8-month permit. . .	80%

The fee to register special mobile equipment, Class A, is the same as that listed for farm truck rates up to 54,000 pounds. For any such equipment, the gross weight of which is in excess of 54,000 pounds, the fee shall be in accordance with the following schedule:

54,001 pounds gross weight to 60,000 pounds gross weight . .	\$382
60,001 pounds gross weight to 65,000 pounds gross weight . .	\$412
65,001 pounds gross weight to 70,000 pounds gross weight . .	\$442
70,001 pounds gross weight to 75,000 pounds gross weight . .	\$472
75,001 pounds gross weight to 80,000 pounds gross weight . .	\$502

GASOLINE TAX (Adopted 1923) 36 M.R.S.A., c.451

An excise tax is imposed at the rate of 16 cents per gallon upon internal combustion engine fuel sold or used within this state. Refund of the fuel tax paid less 1¢ per gallon and with imposition of the 5% use tax is provided for 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. Full refund is provided for certain common carrier passenger service vehicles.

(Imposed effective July 6, 1923 at 1 cent per gallon. Amended July 10, 1925 increasing to 3 cents and providing refund less 1 cent per gallon to user for certain non-highway use. Increased July 15, 1927 to 4 cents. Increased June 1, 1947 to 6 cents. Increased in 1955 to 7 cents. Increased in 1969 to 8 cents. Increased in 1971 to 9 cents. Increased in 1983 to 14 cents. Increased May 1, 1988 to 16 cents. Increasing April 1, 1989 to 17 cents pending distribution of Federal Highway Trust Fund.

Amended in 1965 to provide full refund to a certain common passenger carriers and to provide 1/2 of 1% shrinkage allowance for retail gasoline dealers.

Added in 1963 refund provision for gasoline used in pleasure boats. In 1965 eliminated refunds for pleasure boat use and set aside 1.25% of gasoline tax revenue from which is deducted refunds to commercial motor boat users; 80% of balance credited to Boating Facilities Fund and 20% of balance to Department of Marine Resources; set-aside increased effective May 1, 1988, to 2.00% up to \$2 million.

Amended in 1973 to also set aside .5% of gasoline tax revenue, 90% to Snowmobile Trail Fund and 10% to Department of Inland Fisheries & Wildlife.)

SPECIAL FUEL TAX (Adopted 1983) - 36 M.R.S.A. c.459)

An excise tax is imposed at 19 cents per gallon on distillates (diesel fuel) and at 15 cents per gallon on low energy fuel (such as propane, methane and butane) 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 of this state. The tax is normally paid by the supplier and is refundable to the user, less one cent per gallon and with imposition of the 5% use tax, when special fuel is purchased for off-highway use. Full refund is provided for certain common carrier passenger service vehicles.

(Enacted effective October 1, 1983 at the rate of 14 cents per gallon on distillates and 13 cents per gallon on low energy fuels. Increased on July 1, 1988 to 19 cents per gallon on distillates and 15 cents per gallon on low energy fuels. The special fuel tax replaces the "Use Fuel Tax" that was adopted in 1941.)

ROAD USE TAXES

Motor carriers using special fuel in interstate or intrastate commerce within Maine are liable for a road tax equivalent to the Maine tax on motor fuels. Credit is allowed for Maine fuel tax paid, and for fuel tax paid in another jurisdiction up to the amount of the Maine tax. The states of Maine, New Hampshire and Vermont have entered into a Regional Fuel Tax Agreement whereby users report liability in any of the member jurisdictions to the jurisdiction where the user is based.

Road use taxes provided with enactment of motor fuel tax laws. Road tax for gasoline-powered vehicles removed effective January 1, 1988.)

AERONAUTICAL GASOLINE TAX (Adopted 1931-1939) - 36 M.R.S.A. §§2903, 2910

Aeronautical gasoline sold for use in propelling piston engine aircraft is subject to the gasoline tax and is taxed at the same rate as other gasoline. The tax is refundable to the user, less four cents per gallon and with imposition of the 5% use tax.

AERONAUTICAL JET FUEL TAX (Adopted 1988) - 36 M.R.S.A. §2903

Fuel used for propelling jet or turbojet engine aircraft in domestic flights is subject to an excise tax of 3.4 cents per gallon and is exempt from sales and use tax. Jet fuel used in international flights is exempt from both the jet fuel tax and the sales and use tax.

INLAND FISHERIES & WILDLIFE LICENSES (Adopted 1917-1920) M.R.S.A. Title 12
(NOTE: The license fee schedule listed below is effective January 1, 1988)

Hunting

Resident Hunting	\$ 15.00
Non-resident Big Game	77.00
Resident Small Game	8.00
Non-resident Small Game	47.00
Alien Big Game	117.00
Alien Small Game	62.00
Resident Junior Hunting	3.00
Non-resident Junior Small Game	23.00
Resident Muzzle-Loading Hunting	7.00
Non-resident Muzzle-Loading Hunting	25.00
Alien Muzzle-Loading Hunting	50.00
Resident Archery	15.00
Non-resident Archery	47.00
Alien Archery	62.00
Resident Bear Transportation Tag, Out-of-State	55.00
Resident Bear Transportation Tag, In-State	5.00
Resident Deer Transportation Tag, Out-of-State	55.00
Resident Deer Transportation Tag, In-State	5.00
License to Hunt Commercial Shooting Area	15.00
Coyote Hunting Permit (Valid Hunting License Required)	2.00
Pheasant Stamp	5.25
Migratory Waterfowl Stamp	2.50

Combination

Resident Combination	28.00
Resident Supersport Combination License	38.00
Resident Serviceman's Combination	15.00
Resident Combination Archery-Hunting & Fishing	28.00
Non-resident Combination Hunting & Fishing	107.00
Alien Combination	160.00

Trapping*

Resident Trapping	29.00
Non-resident Trapping	304.00
Resident Junior Trapping	5.00
Alien Trapping	510.00

Fishing

Resident Fishing	15.00
Non-resident Season Fishing	42.00
Alien Fishing	62.00
Resident/Non-resident 3-Day Fishing	17.00
Non-resident 7-Day Fishing	26.00
Non-resident 15-Day Fishing	30.00
Non-resident Exchange Fishing	12.00
Non-resident Junior Fishing	5.00
Eel, Alewife, Cusk, Hornpout, Sucker, and Yellow Perch Permit	38.00
Resident Salmon License Season	10.00
Non-resident Salmon License Season	30.00
Non-resident Salmon 3-day (16 years and older)	15.00
Non-resident Salmon Junior (under 16 years)	5.00
Resident/Non-resident One Day Fishing License	5.00
Fishing Derby Permit	10.00

(Inland Fisheries & Wildlife Licenses con't)

Miscellaneous

*Wildlife Exhibit Permit	\$ 69.00
Breeders License for Wild Animals	19.00
Falconry	19.00
*Resident Hide Dealer	54.00
*Non-resident Hide Dealer	104.00
*Resident Taxidermist	13.00
*Commercial Shooting Area	329.00/129.00
Dog Training Area	21.00
Duplicate License Fees	1.00
Resident Guide	40.00
Non-resident Guide	142.00
Alien Guide	167.00
Resident Guide Replacement	11.00/13.00/25.00
Whitewater Guide	25.00
Commercial Whitewater Outfitters	250.00
Field Trails Sporting Retrieve Dogs	21.00
Fur Seals	.25
Camp Trip Leader	14.00/9.00
License to Cultivate or Harvest Fish	21.00
License to Sell Inland Fish (Commercially grown or imported)	21.00
Live Bait Retailer	10.00
Baitfish Wholesaler	20.00
Smelt Wholesaler	65.00
Boy and Girl Camp Fishing	44.00/69.00/100.00
One Day Bass Tournament	11.00/31.00
*All-Terrain Vehicle Registration	12.00
*All-Terrain Vehicle Dealer's Fee	10.00
	(\$5/dealer's plate; \$2.50/replacement plate)
*Snowmobile License (resident & non-resident)	16.00
*Snowmobile Dealers Fee	25.00
	(\$10/additional plate; \$2/replacement plate)
Watercraft Registration	4.00
Watercraft Registration-Dealer	15.00

(First record indicates 1899 - special license permitting second deer in September, \$4.00. Non-resident fishing license adopted in 1917, \$2.00. First resident hunting and fishing license adopted in 1919, 25 cents lifetime license. Non-resident hunting license adopted in 1920, \$15.00. Since then, laws have been revised to present status as shown by above schedule.)

*Fees for these licenses are effective July 1, 1988.

(Inland Fisheries & Wildlife Licenses con't)

Snowmobile Registration. Of the resident snowmobile license fee, \$4.75 goes to Inland Fisheries and Wildlife for administration, a safety program and enforcement. Five dollars and twenty-five cents goes to the Snowmobile Trail Fund of the Bureau of Parks and Recreation for marking and clearing trails and providing educational and informational material. Six dollars goes to the municipality of the owner's residence. Of the non-resident snowmobile license fee, \$10.75 goes to Inland Fisheries and Wildlife and five dollars and twenty-five cents to the Parks and Recreation Snowmobile Trail Fund.

Watercraft Registration and Safety. All revenues collected under 12 M.R.S.A. c. 715, 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.

All-Terrain Vehicle Registration. Of the \$12.00 annual registration fee, \$3.85 is credited to the ATV Recreational Management Fund administered by the Department of Conservation (12 MRSA §7854 sub-§4).

SPRUCE BUDWORM MANAGEMENT TAX (Adopted 1976 - 12 M.R.S.A. §8427

There is established a Spruce Fir Protection District consisting of land which has been accepted for silvicultural treatment designation under 12 M.R.S.A. §8424. Persons owning parcels of forest land within the Spruce Fir Forest Protection District are 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. The amount of the post-project excise tax payable by each landowner is reduced by the amount of the pre-project excise taxes payable for that calendar year.

SARDINE TAX (Adopted 1951) - 36 M.R.S.A. c.713

An excise tax at the rate of 30 cents per case is imposed upon the privilege of packing sardines. The 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. Amended in 1981 to increase tax from 25 cents to 30 cents.)

BLUEBERRY TAX (Adopted 1945) - 36 M.R.S.A. c.701

A tax is imposed at the rate of 1 cent 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.

(Imposed July 21, 1945 at 1 1/4 mills per pound. Increased September 23, 1971 to 2 1/4 mills per pound. Increased October 24, 1977 to 3 mills per pound. Increased June 8, 1979 to 5 mills per pound. Increased July 25, 1984 to 10 mills per pound.)

MAHOGANY QUAHOG TAX (Adopted 1986) - 36 M.R.S.A. c.714

A tax is imposed at the rate of \$1.20 per bushel on all mahogany quahogs purchased from a harvester in Maine for distribution in wholesale channels of trade.

(Imposed July 16, 1986 at the rate of 8% of the landed value of mahogany quahogs. Repealed and replaced June 29, 1987 changing rate to \$1.20 per bushel.)

POTATO TAX (Adopted 1937) - 36 M.R.S.A. c.710

A tax is levied and imposed at the rate of \$.05 per hundredweight on all potatoes raised in this state except those retained by the grower for seed or consumption and those certified by a federal-state inspector as unmerchantable. 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 to \$.025 per hundredweight, effective October 1, 1975. Amended to \$.05 per hundredweight, Effective July 25, 1984. Unmerchantable potatoes are exempted, effective August 1, 1986.)

MAINE MILK POOL (Adopted 1984) - 7 M.R.S.A. c.611

A fee determined by the Department of Agriculture is imposed on all Maine milk dealers and credited to the Maine Milk Pool for redistribution to Maine and eligible Boston market producers to equalize price differentials in the dual market system. An additional promotion fee of \$0.10 per hundredweight is applied to all milk produced by the producer-dealer and credited to the Maine Dairy Promotion Board, except that \$0.02 per hundredweight is paid by the Board to the Maine Dairy and Nutrition Council.

FERTILIZER TAX (Adopted 1949) - 36 M.R.S.A. c.705

A tax is imposed at a rate of 12 cents per ton of 2,000 pounds 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 to 4 cents per ton.

Amended 1971 increasing tax from 4 to 10 cents per ton.

Amended 1979 increasing tax from 10 to 12 cents per ton.)

COMMERCIAL FORESTRY EXCISE TAX (Adopted in 1985) - 36 M.R.S.A. c.367

This tax was enacted by P.L. 1985 c.514, to replace the "Forest Fire Suppression Tax" (which, in turn, replaced the Forest District Tax formerly imposed in the Unorganized Territory and selected adjoining towns). The General Fund bears approximately 1/2 the total costs of forest fire control and the commercial forestry excise tax provides the remaining 1/2 of the total costs. This tax is assessed against owners of more than 500 acres of forested land in the state.

MINING EXCISE TAX (Adopted 1981) - 36 M.R.S.A. c. 371

An excise tax is imposed on each mining company for the privilege of conducting mining within the state. It is imposed in lieu of all property taxes on or with respect to mining property except for the real property tax on buildings and land, excluding the value of minerals and rights.

The annual excise tax on each mine site is the greater of:

- 1) The value of facilities and equipment multiplied by 0.005; or
- 2) A tax on gross proceeds computed by a formula.

The statutes specify the percentage of tax revenues which are to be distributed to the General Fund, Mining Impact Assistance Fund, and the Mining Excise Tax Trust Fund.

UNORGANIZED TERRITORY EDUCATIONAL AND SERVICES TAX (Adopted 1977)
36 M.R.S.A. c.115

The Unorganized Territory Educational and Services Tax is levied upon non-exempt real and personal property located in the Unorganized Territory Tax District as of 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 Unorganized Territory Tax District includes all of the Unorganized Territory of the State of Maine.

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 were a municipality.

The municipal cost component is comprised of the following categories of services provided for the Unorganized Territory: Public Safety; Land Use Regulation Commission; Secretary of State; property tax assessment; county reimbursement for services; education and human services; and general assistance.

The Legislature in session determines the municipal cost component for the current fiscal year and so advises the State Tax Assessor for computation of the mill rates for the Unorganized Territory Educational and Services Tax.

Revenue from this tax is credited to the Unorganized Territory Education and Services Fund which is used to reimburse State and County Governments for the cost of providing municipal services in the Unorganized Territory.

SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1988.

This schedule covers the fiscal years of 1964 through June 30, 1988. 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, 1988.

In addition to the amounts listed in this schedule, the state's credit is pledged to guarantee certain loans. As of June 30, 1988 these pledges amounted to the following:

<u>PURPOSE OF GUARANTEE</u>	<u>CONSTITUTIONAL OR STATUTORY LIMITS</u>	<u>BONDS AUTHORIZED NOT ISSUED -CONTINGENT</u>
Finance Authority of Maine	\$82,500,000*	\$81,652,396
Business Loans to Veterans	4,000,000	4,000,000
Student Loans	4,000,000	4,000,000
School Buildings	4,800,000	4,800,000
Indian Housing	1,000,000	1,000,000
	<u>\$96,300,000</u>	<u>\$95,452,396</u>

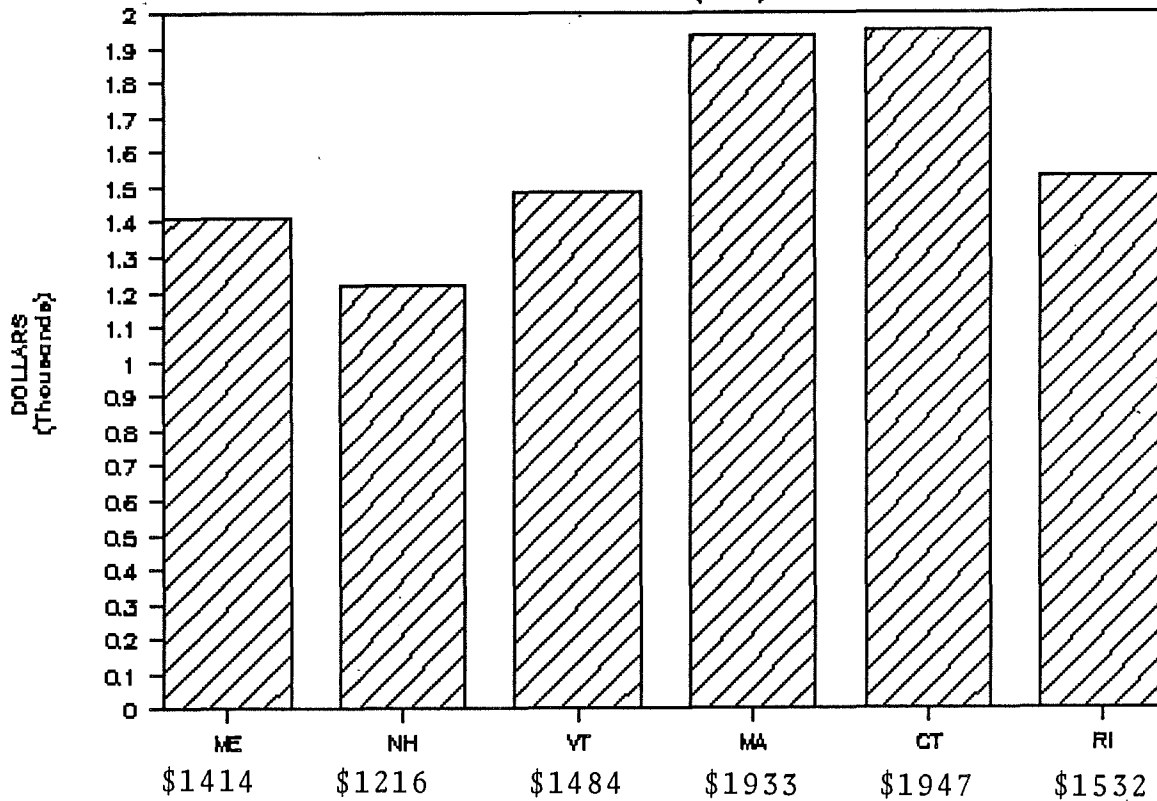
*P.L. 1987, c. 846 increased this limit to \$87,500,000 effective July 1, 1988.

SUMMARY OF BONDED DEBT

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>HIGHWAY FUND</u>	<u>UNIVERSITY OF MAINE & ETV</u>	<u>PUBLIC SERVICE 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>
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	630,000	11,865,000	14,702,062	26,252,000	26,252,000	253,517,000
1983	185,097,000	90,260,000	11,655,000	2,200,000	11,240,000	18,525,756	27,410,000	74,345,000	300,452,000
1984	175,899,000	94,830,000	11,245,000	2,000,000	10,610,000	19,806,338	32,423,000	26,555,000	294,584,000
1985	170,084,000	93,185,000	10,805,000	1,890,000	9,970,000	20,023,385	32,695,000	24,045,000	285,934,000
1986	177,110,000	91,240,000	10,360,000	1,800,000	9,320,000	20,383,504	35,839,000	39,735,000	289,830,000
1987	183,990,000	92,365,000	9,895,000	1,710,000	8,615,000	21,478,787	36,245,000	42,990,000	296,575,000
1988	201,160,000	88,170,000	9,420,000	1,620,000	7,905,000	21,719,356	38,570,000	50,270,000	308,275,000
<u>Authorized Bonds - Unissued</u>									
General Improvement Loan			\$199,855,396	TOTAL STATE BONDED DEBT June 30, 1988					\$308,275,000
Highway Fund			<u>29,500,000</u>	TOTAL UNISSUED AUTHORIZED BONDS June 30, 1988					<u>229,355,396</u>
			\$229,355,396	TOTAL AUTHORIZED BONDED DEBT June 30, 1988					\$537,630,396

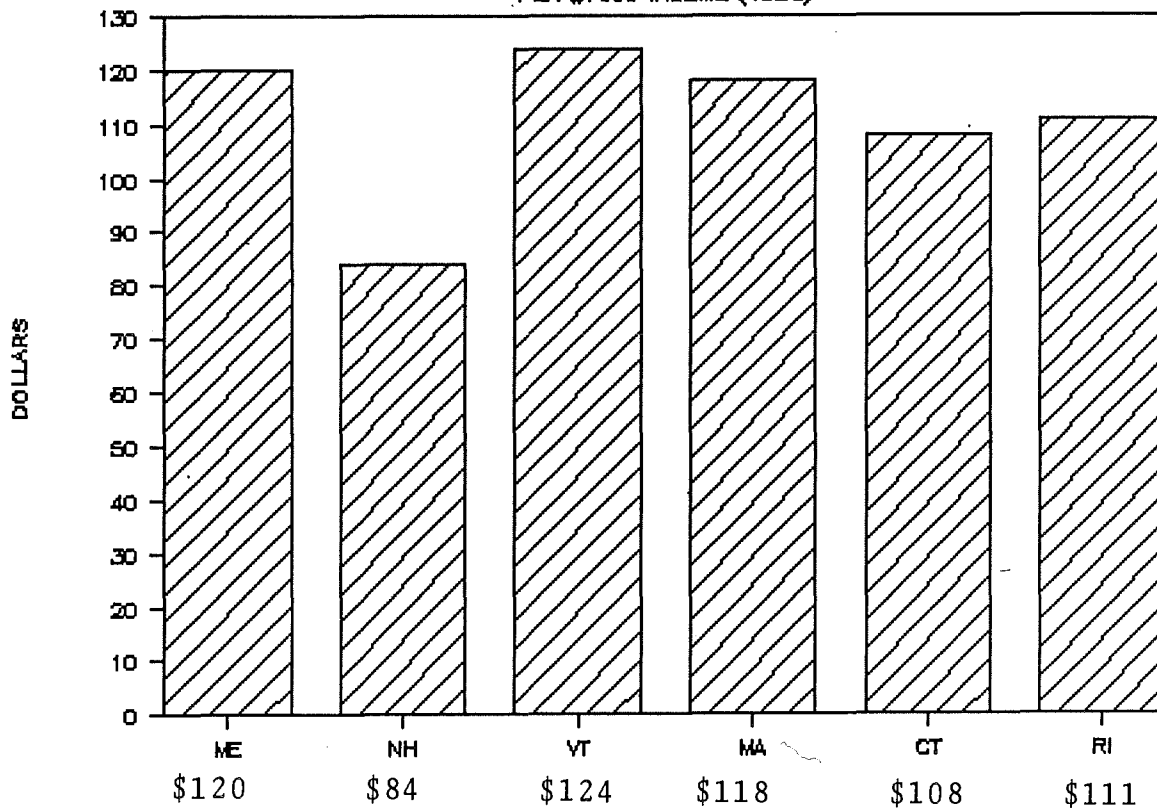
STATE & LOCAL TAX REVENUE

PER CAPITA (1986)



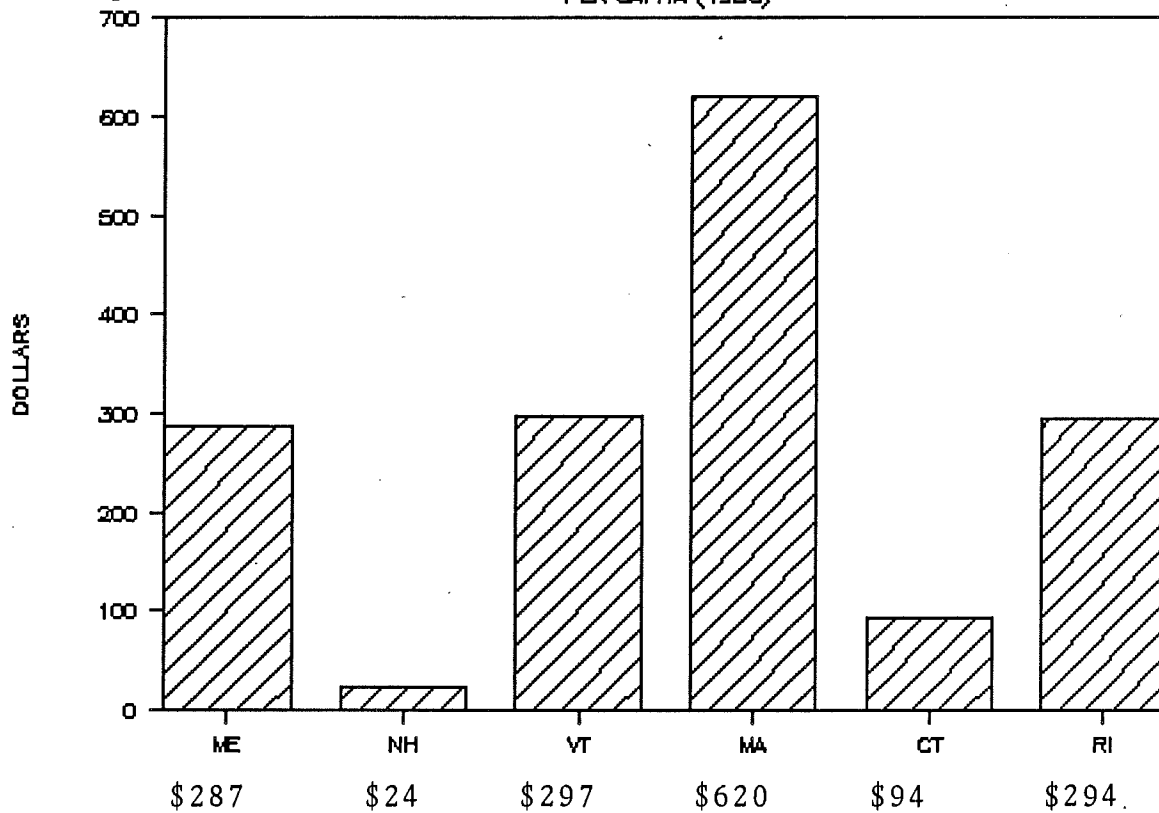
STATE & LOCAL TAX REVENUE

PER \$1000 INCOME (1986)



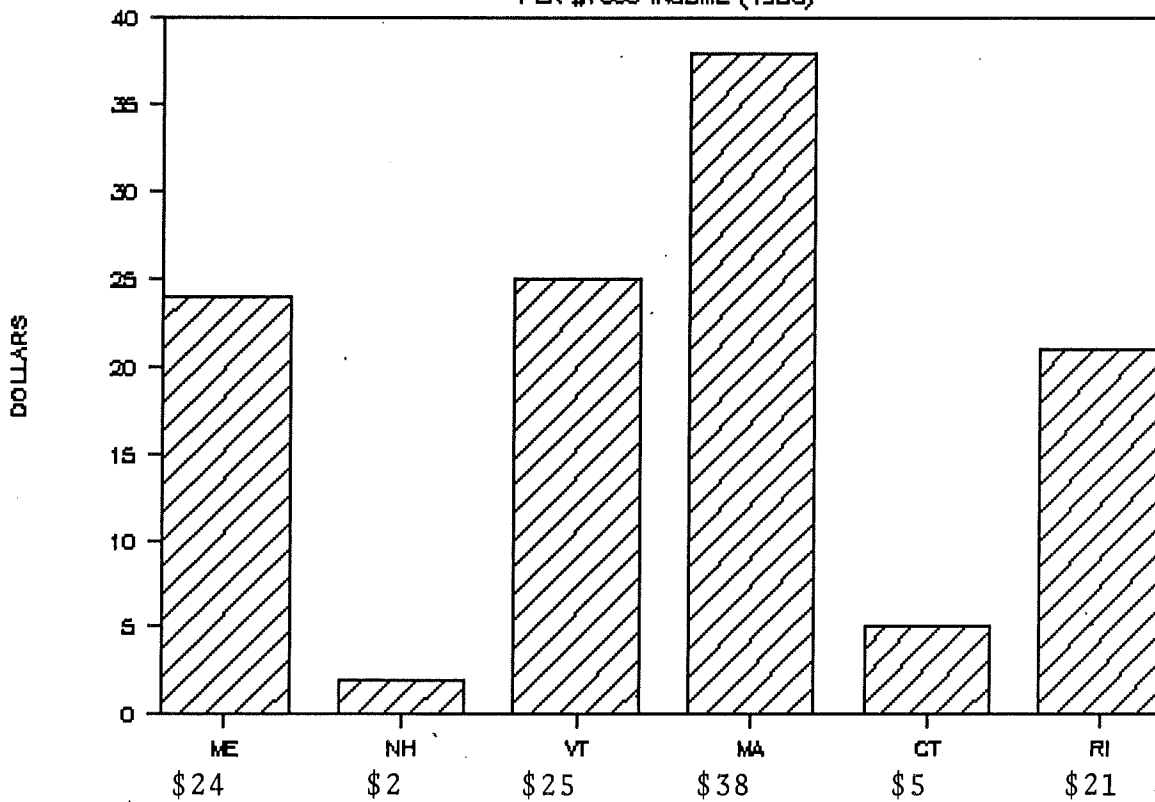
PERSONAL INCOME TAX

PER CAPITA (1986)



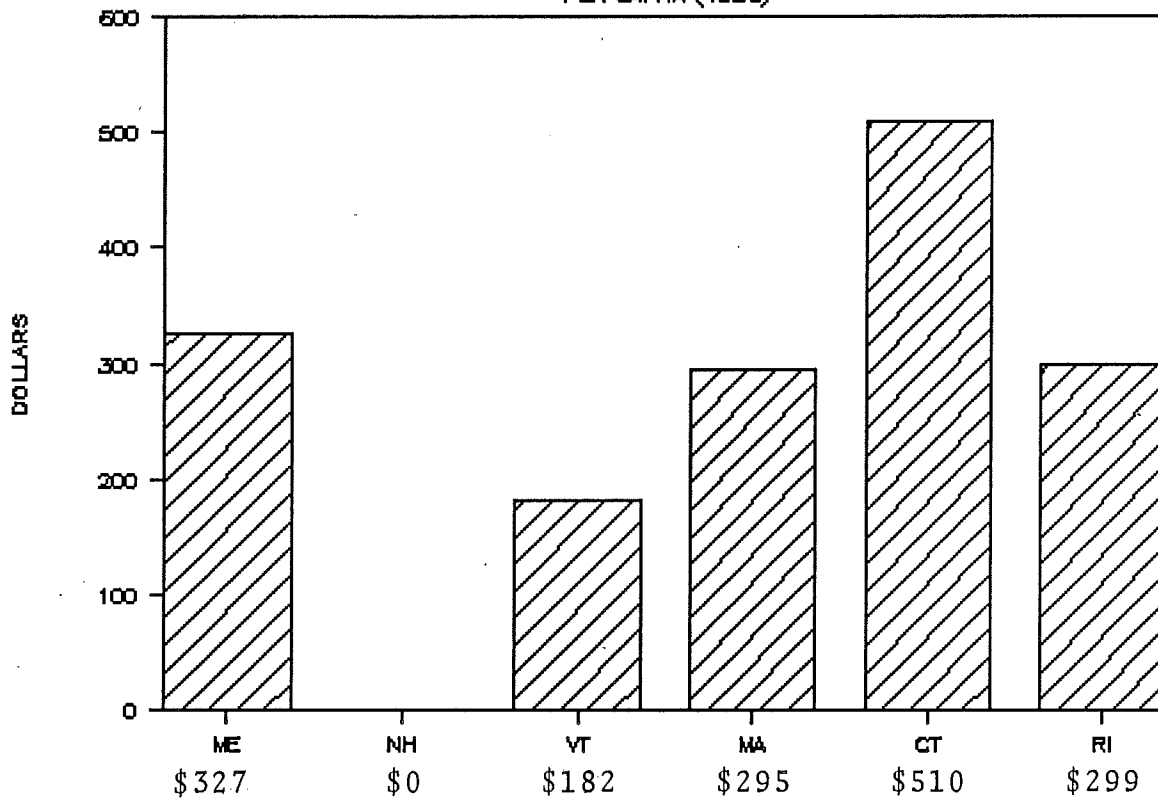
PERSONAL INCOME TAX

PER \$1000 INCOME (1986)



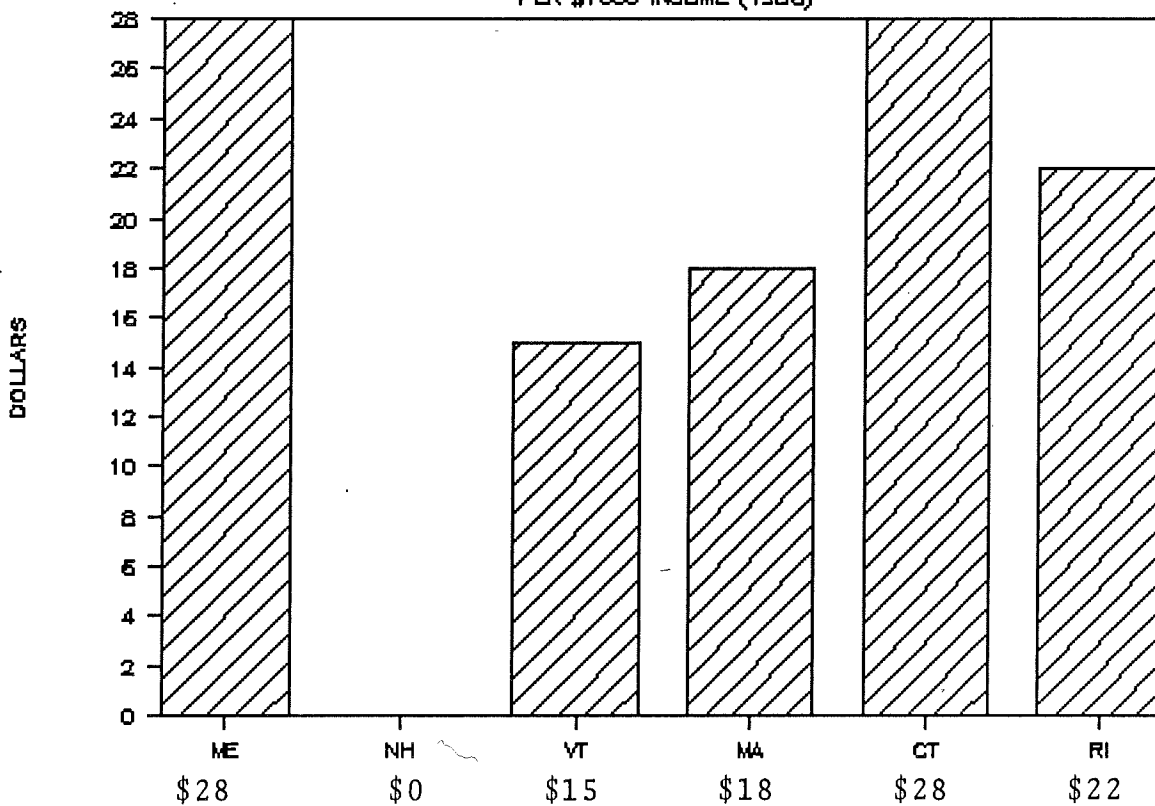
SALES TAX

PER CAPITA (1986)



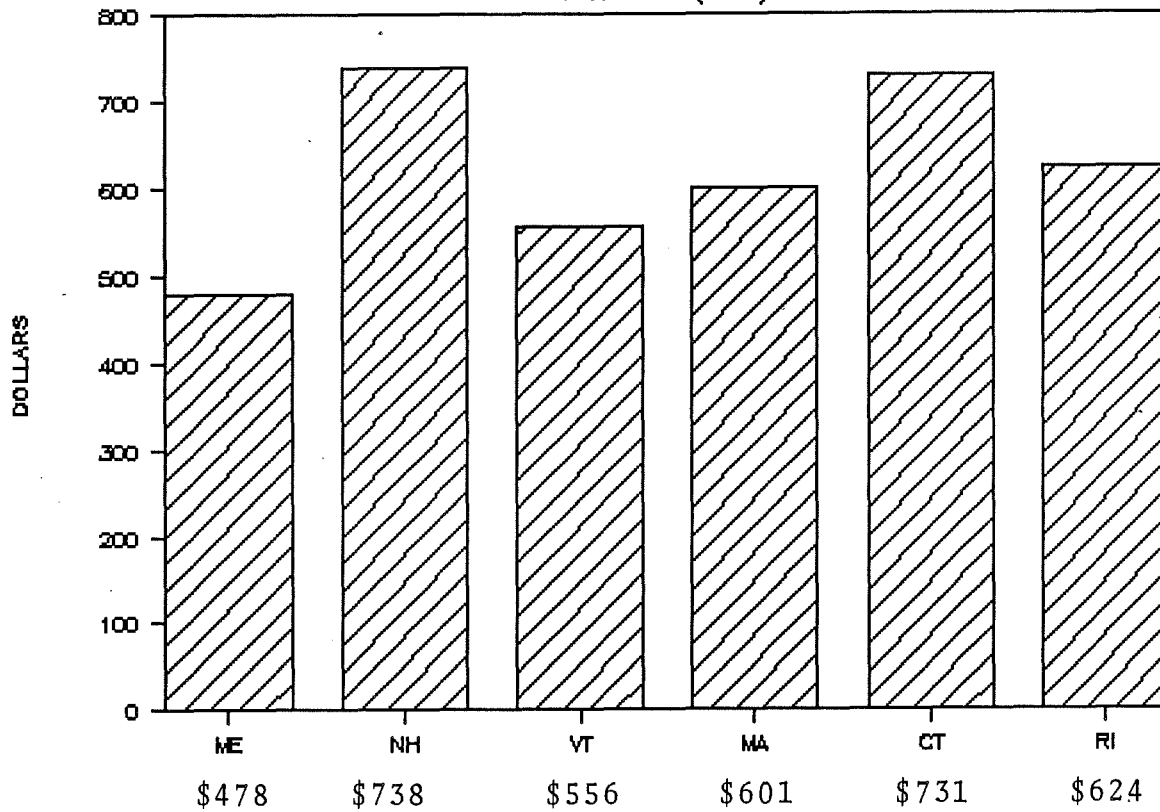
SALES TAX

PER \$1000 INCOME (1986)



PROPERTY TAX

PER CAPITA (1986)



PROPERTY TAX

PER \$1000 INCOME (1986)

