

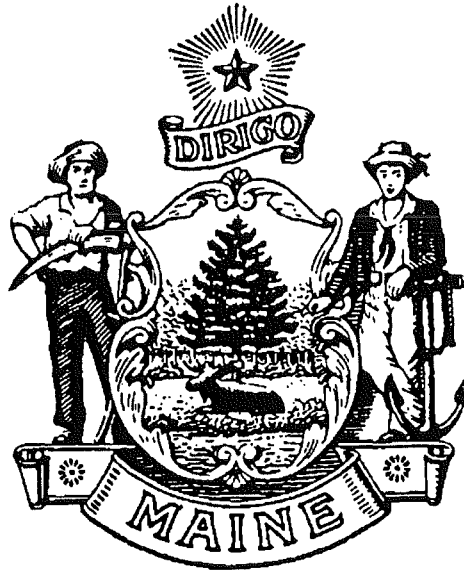
MAINE STATE LEGISLATURE

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STATE of MAINE



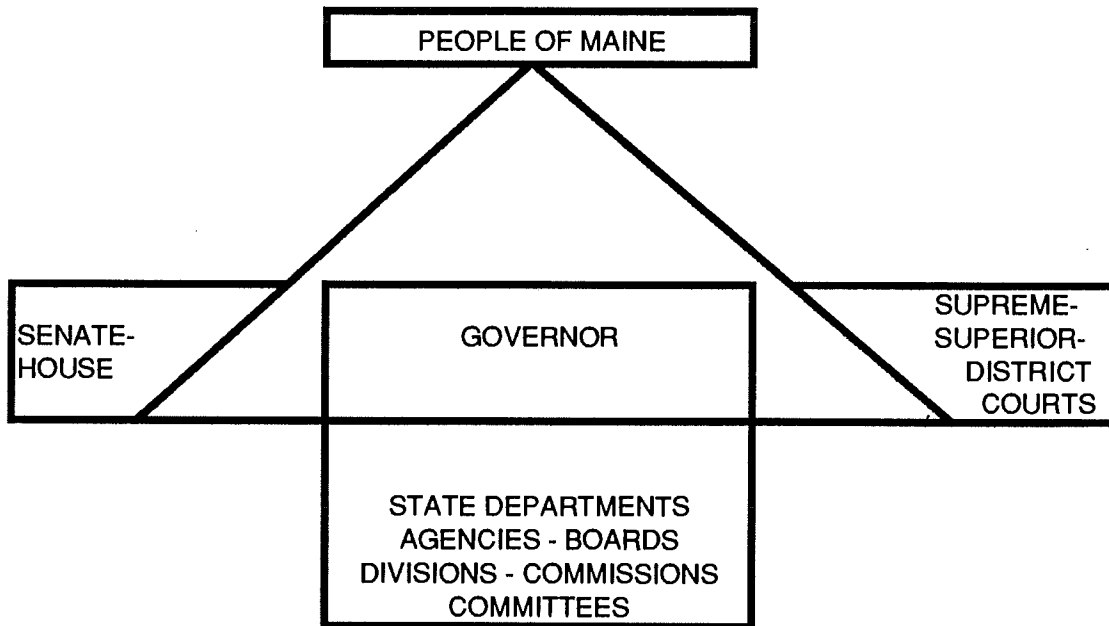
Compendium of State Fiscal Information THROUGH FISCAL YEAR ENDING JUNE 30, 1994

PREPARED BY:

Maine State Legislature
Office of
Fiscal and Program Review

PUB. #26
DECEMBER, 1994

STATE OF MAINE



COMPENDIUM OF STATE FISCAL INFORMATION THROUGH FISCAL YEAR ENDING JUNE 30, 1994

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DECEMBER, 1994

Prepared by
MAINE STATE LEGISLATURE
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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 sources being from Individual Income Taxes and Sales and Use Taxes.

The **HIGHWAY FUND** provides financing for certain highway related activities within several departments, primarily, the Departments of Transportation, Public Safety and Secretary of State (Bureau of Motor Vehicles).

OTHER SPECIAL REVENUE FUNDS receive their revenues from segregated or dedicated sources. 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 in this report was compiled from the following sources:

- the Bureau of Taxation;
- the Bureau of Accounts and Control;
- State Treasury reports;
- the Maine Revised Statutes Annotated;
- various State departments;
- the Advisory Commission on Intergovernmental Relations; and
- financial reports and records of the Legislative Office of Fiscal and Program Review.

**TABLE OF
OPERATING REVENUES AND EXPENDITURES**

<u>GENERAL FUND</u>	<u>HIGHWAY FUND</u>	<u>OTHER SPECIAL REVENUE FUNDS</u>
<u>Revenue Source</u>	<u>Revenue Source</u>	<u>Revenue Source</u>
Sales and Use Tax	Gas - Use Fuel Tax	From Federal Government
Gross Receipts Tax	License - Registration Fees	Service Charges - Current Services
Income Taxes	Cities - Towns - Counties	Other Taxes
Federal Grants	Other Revenues	Sardine Development Tax
Liquor and Beer Tax	All Other Taxes	Other Revenues
Lottery Commission Transfers		Gas - Use Fuel Tax
Cigarette Tax		Taxes on Insurance Companies
Other Revenue		From Cities - Towns - Counties
Public Utilities Tax		Transferred from other Operating Funds
Estate Tax		Spruce Budworm Tax
Company Tax		Unorganized Territory Educational and
All Other Taxes		Services Tax
Pari-Mutuels Tax		Recycling Assistance Fee
Hunting - Fishing Licenses		
Unorganized Territory Educational and Services 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
Labor		Labor
Natural Resources		Natural Resources
Public Protection	Public Protection	Public Protection
Transportation	Transportation	Transportation

TOTAL - ALL FUNDS
(General Fund - Highway Fund - Special Funds)
Fiscal Years 1990 - 1994

Revenues

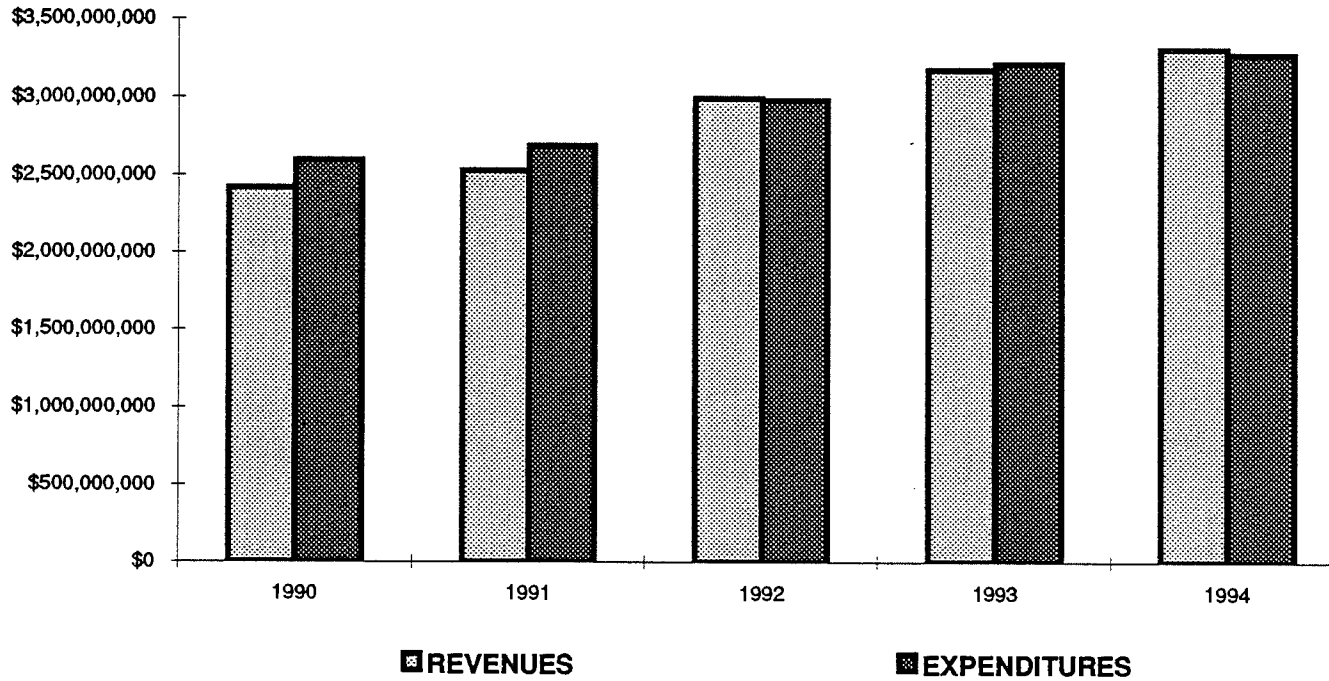
REVENUES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
* From Federal Government	\$652,891,413	27.03%	\$729,910,958	28.88%	\$961,931,321	32.17%	\$1,081,173,733	34.06%	\$1,059,253,063	32.00%
Income Tax	\$638,219,804	26.43%	\$658,847,221	26.07%	\$661,403,150	22.12%	\$689,871,549	21.73%	\$702,034,088	21.21%
Sales - Use Tax	\$508,980,078	21.08%	\$497,068,568	19.67%	\$573,427,898	19.18%	\$625,429,292	19.70%	\$673,754,273	20.36%
Other Taxes	\$36,002,877	1.49%	\$53,269,962	2.11%	\$49,670,858	1.66%	\$125,719,492	3.96%	\$188,870,891	5.71%
Gasoline - Use Fuel Tax (Net)	\$129,424,717	5.36%	\$121,457,861	4.81%	\$135,257,488	4.52%	\$137,698,328	4.34%	\$140,257,885	4.24%
Services Charges - Curr. Services	\$61,851,899	2.56%	\$82,176,397	3.25%	\$96,071,325	3.21%	\$110,243,780	3.47%	\$105,093,165	3.18%
Other Revenue	\$98,125,765	4.06%	\$79,507,358	3.15%	\$190,800,565	6.38%	\$84,844,524	2.67%	\$104,279,160	3.15%
Motor Vehicle & Oper. Lic. Fees	\$55,198,005	2.29%	\$55,138,014	2.18%	\$57,820,943	1.93%	\$53,541,611	1.69%	\$59,794,933	1.81%
Insurance Company Taxes	\$51,122,414	2.12%	\$40,352,446	1.60%	\$53,331,041	1.78%	\$50,811,480	1.60%	\$50,440,796	1.52%
Cigarette Tax	\$44,311,334	1.83%	\$45,610,429	1.80%	\$55,321,652	1.85%	\$51,978,063	1.64%	\$48,674,771	1.47%
Lottery Commission Transfers	\$30,547,611	1.26%	\$29,371,207	1.16%	\$35,434,002	1.19%	\$36,538,425	1.15%	\$45,393,735	1.37%
Transfers From Other Oper. Funds	\$12,274,287	0.51%	\$22,654,899	0.90%	\$21,970,227	0.73%	\$29,470,958	0.93%	\$33,619,441	1.02%
Public Utilities Taxes	\$24,882,379	1.03%	\$37,669,656	1.49%	\$29,663,119	0.99%	\$29,042,191	0.91%	\$32,234,244	0.97%
Liquor - Beer (Net)	\$34,194,145	1.42%	\$34,820,114	1.38%	\$31,282,193	1.05%	\$29,795,648	0.94%	\$21,977,485	0.66%
Unorganized Territory Tax	\$10,045,511	0.42%	\$11,238,636	0.44%	\$11,197,796	0.37%	\$12,697,306	0.40%	\$14,934,310	0.45%
Hunting - Fishing Licenses	\$11,811,519	0.49%	\$11,651,943	0.46%	\$11,461,934	0.38%	\$11,602,693	0.37%	\$11,804,595	0.36%
Inheritance - Estate Taxes	\$8,899,465	0.37%	\$11,713,115	0.46%	\$8,550,702	0.29%	\$9,152,456	0.29%	\$10,080,223	0.30%
From Local Governments	\$4,720,988	0.20%	\$3,709,235	0.15%	\$4,058,790	0.14%	\$3,586,090	0.11%	\$5,143,886	0.16%
Commission on Pari-mutuels	\$1,557,208	0.06%	\$1,470,598	0.06%	\$1,298,134	0.04%	\$1,107,403	0.03%	\$2,084,520	0.06%
TOTAL OPERATING REVENUES	\$2,415,061,419	100.0%	\$2,527,638,617	100.0%	\$2,989,953,138	100.0%	\$3,174,305,022	100.0%	\$3,309,725,464	100.0%

Expenditures

EXPENDITURES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$291,012,329	11.22%	\$301,516,441	11.22%	\$255,182,719	8.57%	\$274,973,144	8.56%	\$310,065,175	9.47%
Economic Development	\$68,160,870	2.63%	\$69,912,769	2.60%	\$76,464,928	2.57%	\$73,327,082	2.28%	\$81,406,384	2.49%
Education and Culture	\$879,078,016	33.89%	\$821,503,577	30.56%	\$872,319,631	29.29%	\$939,060,306	29.23%	\$901,229,435	27.52%
Human Services	\$938,208,587	36.16%	\$1,062,676,906	39.54%	\$1,288,832,298	43.27%	\$1,382,349,973	43.02%	\$1,445,822,910	44.15%
Labor	\$38,332,059	1.48%	\$48,631,629	1.81%	\$116,660,504	3.92%	\$152,423,393	4.74%	\$103,160,570	3.15%
Natural Resources	\$70,680,076	2.72%	\$73,618,420	2.74%	\$66,644,239	2.24%	\$71,736,609	2.23%	\$84,911,383	2.59%
Public Protection	\$51,004,611	1.97%	\$50,193,201	1.87%	\$56,815,633	1.91%	\$53,627,289	1.67%	\$56,596,906	1.73%
Transportation	\$257,800,261	9.94%	\$259,810,424	9.67%	\$245,461,034	8.24%	\$265,584,196	8.27%	\$291,630,996	8.91%
TOTAL OPERATING EXPENDITURES	\$2,594,276,809	100.0%	\$2,687,863,367	100.0%	\$2,978,380,986	100.0%	\$3,213,081,992	100.0%	\$3,274,823,759	100.0%

Note: Does not include Proceeds from Bonds or Debt Service.

TOTAL - ALL OPERATING FUNDS
(General Fund - Highway Fund - Special Revenue Funds)
Revenues and Expenditures
Fiscal Years 1990 - 1994



	1990	1991	1992	1993	1994
REVENUES	\$2,415,061,419	\$2,527,638,617	\$2,989,953,138	\$3,174,305,022	\$3,309,725,464
EXPENDITURES	\$2,594,276,809	\$2,687,863,367	\$2,978,380,986	\$3,213,081,992	\$3,274,823,759

GENERAL FUND

Fiscal Years 1990 - 1994

Revenues

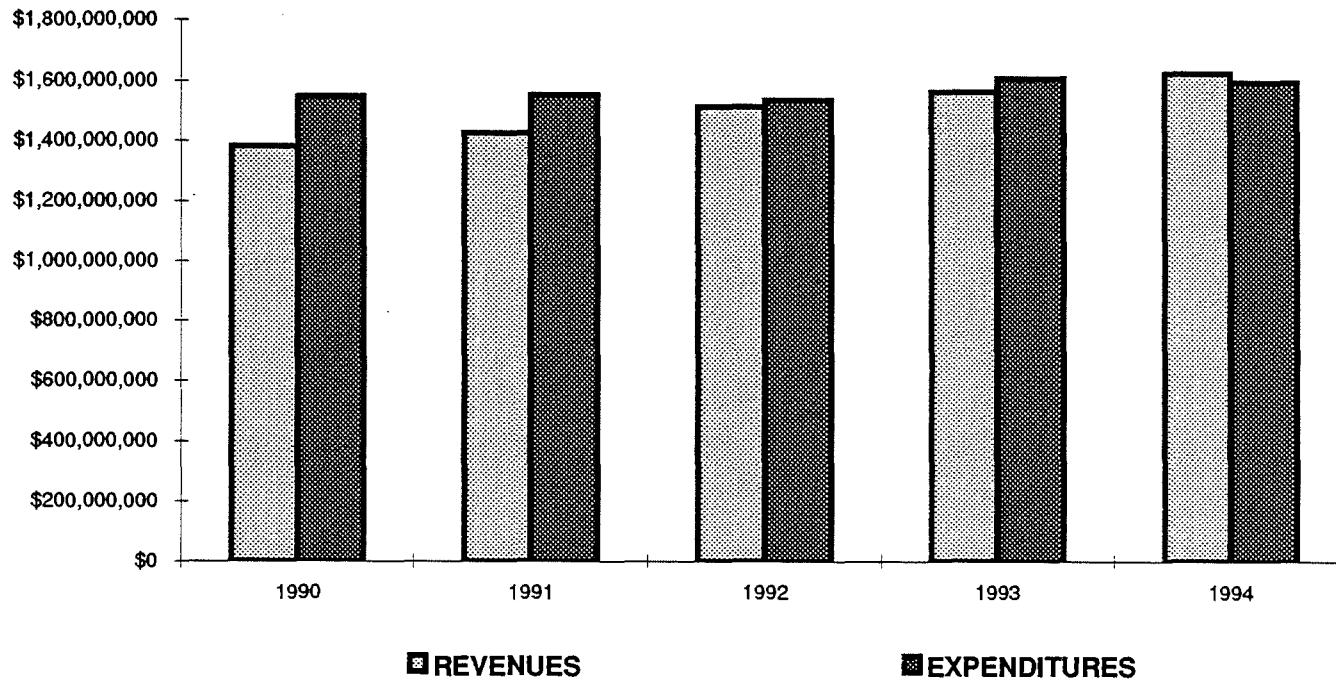
REVENUES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Sales - Use Tax	\$480,018,828	34.80%	\$468,830,230	32.92%	\$554,462,451	36.66%	\$596,160,189	38.18%	\$641,609,380	39.51%
Income Tax - Individual	\$551,232,133	39.96%	\$555,249,724	38.99%	\$574,036,139	37.95%	\$585,677,395	37.51%	\$580,609,544	35.75%
Income Tax - Corporate	\$54,951,062	3.98%	\$69,734,862	4.90%	\$67,985,364	4.50%	\$72,334,568	4.63%	\$86,805,482	5.35%
Cigarette Tax	\$44,311,334	3.21%	\$45,610,429	3.20%	\$55,321,652	3.66%	\$51,978,063	3.33%	\$48,674,771	3.00%
Other Taxes	\$20,120,790	1.46%	\$50,584,517	3.55%	\$32,124,832	2.12%	\$32,568,603	2.09%	\$47,183,043	2.91%
Lottery Commission Transfers	\$30,547,611	2.21%	\$29,371,207	2.06%	\$35,434,002	2.34%	\$36,538,425	2.34%	\$45,393,735	2.80%
Insurance Company Taxes	\$44,785,240	3.25%	\$34,973,078	2.46%	\$45,101,393	2.98%	\$38,778,711	2.48%	\$36,742,322	2.26%
Public Utilities Taxes	\$21,776,262	1.58%	\$33,699,110	2.37%	\$23,870,869	1.58%	\$23,558,095	1.51%	\$26,930,195	1.66%
Other Revenues	\$45,315,626	3.29%	\$30,220,689	2.12%	\$22,780,755	1.51%	\$21,093,193	1.35%	\$26,562,845	1.64%
Services Charges - Curr. Services	\$28,262,829	2.05%	\$27,663,632	1.94%	\$29,296,226	1.94%	\$33,210,849	2.13%	\$26,081,628	1.61%
Liquor - Beer (Net)	\$28,827,748	2.09%	\$34,820,114	2.45%	\$31,282,193	2.07%	\$29,795,648	1.91%	\$21,977,485	1.35%
Other Operating Funds Transfers	\$10,496,582	0.76%	\$15,335,029	1.08%	\$16,163,441	1.07%	\$15,601,944	1.00%	\$11,852,946	0.73%
Inheritance - Estate Taxes	\$8,899,465	0.65%	\$11,713,115	0.82%	\$8,550,702	0.57%	\$9,152,456	0.59%	\$10,080,223	0.62%
Unorganized Territory Tax	\$7,260,648	0.53%	\$8,330,282	0.58%	\$9,237,565	0.61%	\$8,624,272	0.55%	\$8,476,740	0.52%
From Federal Government	\$1,799,982	0.13%	\$7,172,586	0.50%	\$6,125,183	0.40%	\$5,559,544	0.36%	\$3,845,746	0.24%
Commission on Pari-mutuels	\$674,192	0.05%	\$678,668	0.05%	\$662,613	0.04%	\$604,872	0.04%	\$839,213	0.05%
From Local Governments	\$177,833	0.01%	\$97,428	0.01%	\$27,718	0.00%	\$165,811	0.01%	\$223,188	0.01%
TOTAL GENERAL FUND REVENUES	\$1,379,458,165	100.0%	\$1,424,084,700	100.0%	\$1,512,463,098	100.0%	\$1,561,402,638	100.0%	\$1,623,888,486	100.0%

Expenditures

EXPENDITURES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$178,639,929	11.55%	\$177,244,739	11.43%	\$172,103,389	11.22%	\$175,644,546	10.93%	\$193,450,601	12.15%
Economic Development	\$27,734,661	1.79%	\$30,229,479	1.95%	\$33,952,408	2.21%	\$30,009,893	1.87%	\$23,700,041	1.49%
Education and Culture	\$805,288,272	52.06%	\$750,688,152	48.40%	\$795,444,265	51.86%	\$854,090,981	53.16%	\$800,836,019	50.28%
Human Services	\$464,830,203	30.05%	\$523,649,873	33.76%	\$467,628,653	30.49%	\$492,642,126	30.66%	\$523,777,726	32.88%
Labor	\$6,406,758	0.41%	\$5,641,779	0.36%	\$5,484,941	0.36%	\$5,339,202	0.33%	\$4,551,910	0.29%
Natural Resources	\$31,539,877	2.04%	\$45,170,113	2.91%	\$36,867,164	2.40%	\$34,435,122	2.14%	\$32,935,936	2.07%
Public Protection	\$22,290,709	1.44%	\$14,537,317	0.94%	\$14,576,530	0.95%	\$11,745,211	0.73%	\$11,246,919	0.71%
Transportation	\$10,129,814	0.65%	\$3,803,312	0.25%	\$7,786,951	0.51%	\$2,713,150	0.17%	\$2,305,149	0.14%
TOTAL GENERAL FUND EXPENDITURES	\$1,546,860,223	100.0%	\$1,550,964,764	100.0%	\$1,533,844,301	100.0%	\$1,606,620,231	100.0%	\$1,592,804,301	100.0%

Note: Does not include Proceeds from Bonds or Debt Service.

**GENERAL FUND
Revenues and Expenditures
Fiscal Years 1990 - 1994**



	1990	1991	1992	1993	1994
REVENUES	\$1,379,458,165	\$1,424,084,700	\$1,512,463,098	\$1,561,402,638	\$1,623,888,486
EXPENDITURES	\$1,546,860,223	\$1,550,964,764	\$1,533,844,301	\$1,606,620,231	\$1,592,804,301

HIGHWAY FUND

Fiscal Years 1990 - 1994

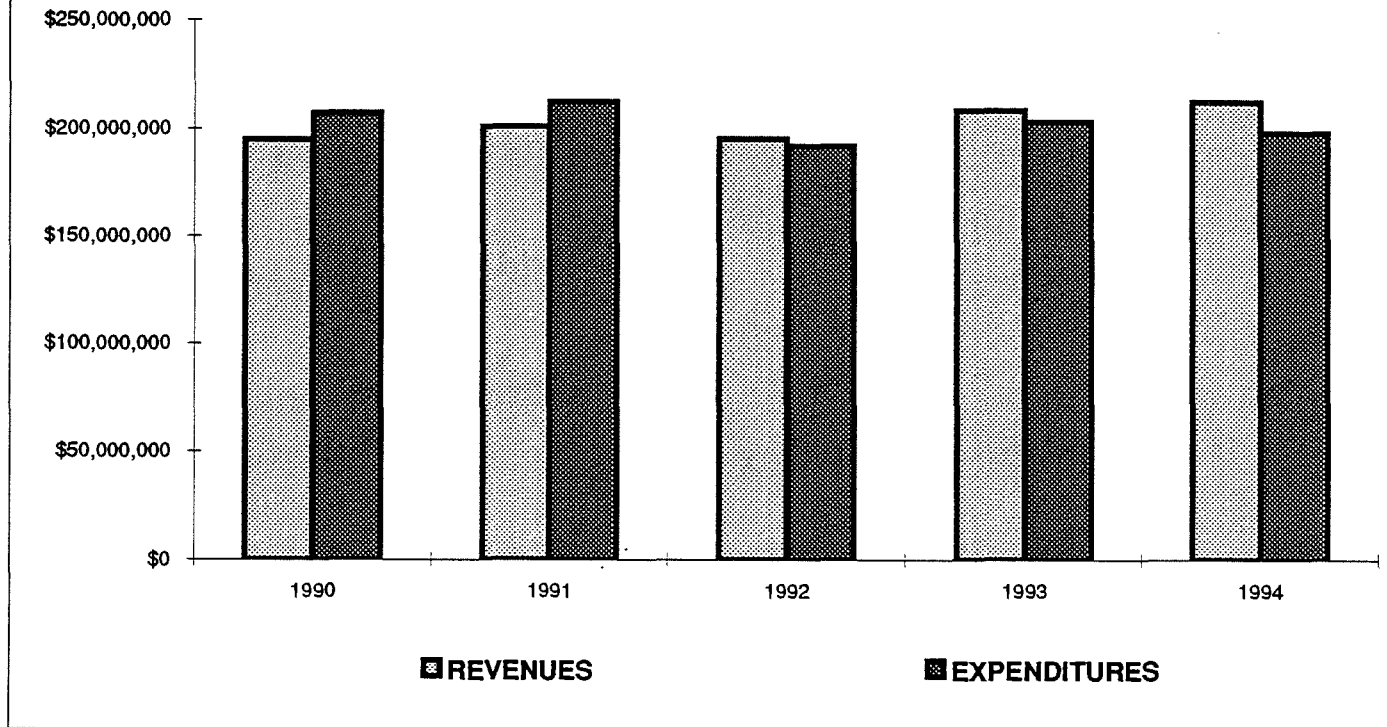
Revenues

REVENUES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Gasoline Tax (Net)	\$101,817,937	52.25%	\$98,820,386	49.20%	\$109,540,207	56.16%	\$112,426,691	53.99%	\$114,810,983	54.13%
Motor Vehicle & Oper. Lic. Fees	\$50,541,355	25.94%	\$51,513,991	25.65%	\$54,004,801	27.69%	\$53,541,611	25.71%	\$59,794,933	28.19%
Use Fuel Tax (Net)	\$24,120,141	12.38%	\$19,296,193	9.61%	\$21,920,007	11.24%	\$22,522,081	10.82%	\$23,181,233	10.93%
Service Charges - Current Services	\$12,542,791	6.44%	\$28,110,325	14.00%	\$7,247,482	3.72%	\$18,088,306	8.69%	\$12,694,062	5.98%
Other Revenues	\$4,403,345	2.26%	\$2,619,315	1.30%	\$1,968,888	1.01%	\$1,179,597	0.57%	\$1,207,673	0.57%
Other Taxes	\$1,450,905	0.74%	\$474,258	0.24%	\$357,550	0.18%	\$487,121	0.23%	\$436,661	0.21%
Motor Carrier Tax (Net)	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
From Local Governments	(\$885)	0.00%	\$22,028	0.01%	\$201	0.00%	(\$4,706)	0.00%	(\$20,255)	-0.01%
TOTAL HIGHWAY FUND REVENUES	\$194,875,589	100.0%	\$200,856,496	100.0%	\$195,039,136	100.0%	\$208,240,701	100.0%	\$212,105,290	100.0%

Expenditures

EXPENDITURES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$14,681,536	7.09%	\$15,507,820	7.31%	\$17,260,827	9.00%	\$15,745,766	7.76%	\$19,872,797	10.05%
Economic Development	\$0	0.00%	\$0	0.00%	\$145,160	0.08%	\$162,732	0.08%	\$152,368	0.08%
Public Protection	\$13,419,570	6.48%	\$19,595,335	9.23%	\$19,890,533	10.37%	\$21,941,367	10.82%	\$22,338,022	11.30%
Transportation	\$178,922,076	86.43%	\$177,097,236	83.46%	\$154,596,337	80.56%	\$165,016,539	81.34%	\$155,397,667	78.58%
TOTAL HIGHWAY FUND EXPENDITURES	\$207,023,182	100.0%	\$212,200,391	100.0%	\$191,892,857	100.0%	\$202,866,404	100.0%	\$197,760,854	100.0%

**HIGHWAY FUND
Revenues and Expenditures
Fiscal Years 1990 - 1994**



	1990	1991	1992	1993	1994
REVENUES	\$194,875,589	\$200,856,496	\$195,039,136	\$208,240,701	\$212,105,290
EXPENDITURES	\$207,023,182	\$212,200,391	\$191,892,857	\$202,866,404	\$197,760,854

OTHER SPECIAL REVENUE FUNDS

Fiscal Years 1990 - 1994

Revenues

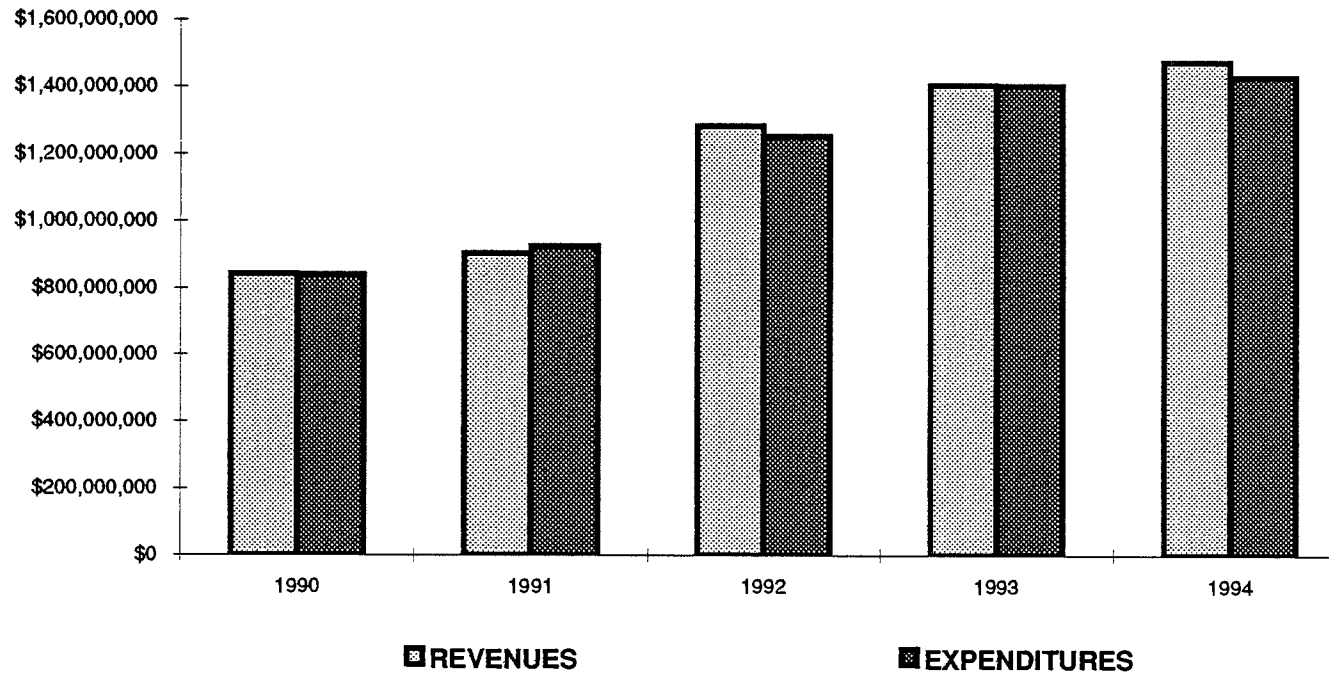
REVENUES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
From Federal Government	\$651,091,430	77.44%	\$722,738,372	80.06%	\$955,806,138	74.53%	\$1,075,614,189	76.57%	\$1,055,407,317	71.61%
Other Taxes	\$23,905,717	2.84%	\$22,864,037	2.53%	\$39,316,469	3.07%	\$109,825,337	7.82%	\$159,154,917	10.80%
Other Revenues	\$48,406,794	5.76%	\$46,667,354	5.17%	\$166,050,922	12.95%	\$62,571,734	4.45%	\$76,508,642	5.19%
Services Charges - Curr. Services	\$21,046,279	2.50%	\$26,402,440	2.92%	\$59,527,617	4.64%	\$58,944,625	4.20%	\$66,317,475	4.50%
* Sales - Use Tax	\$28,961,250	3.44%	\$28,238,338	3.13%	\$18,965,447	1.48%	\$29,269,103	2.08%	\$32,144,893	2.18%
* Income Tax - Individual	\$29,329,716	3.49%	\$27,544,666	3.05%	\$17,439,485	1.36%	\$28,494,179	2.03%	\$31,216,332	2.12%
Other Operating Funds Transfers	\$7,144,102	0.85%	\$7,319,870	0.81%	\$5,806,786	0.45%	\$13,869,014	0.99%	\$21,766,495	1.48%
Insurance Company Taxes	\$6,337,174	0.75%	\$5,379,368	0.60%	\$8,229,648	0.64%	\$12,032,769	0.86%	\$13,698,474	0.93%
Unorganized Territory Tax	\$2,784,863	0.33%	\$2,908,354	0.32%	\$1,960,231	0.15%	\$4,073,034	0.29%	\$6,457,570	0.44%
From Local Governments	\$4,544,040	0.54%	\$3,589,779	0.40%	\$4,030,871	0.31%	\$3,424,985	0.24%	\$4,940,953	0.34%
* Income Tax - Corporate	\$2,706,893	0.32%	\$6,317,969	0.70%	\$1,942,162	0.15%	\$3,365,407	0.24%	\$3,402,730	0.23%
Gasoline - Use Fuel Tax (Net)	\$2,507,773	0.30%	\$2,396,195	0.27%	\$2,947,789	0.23%	\$2,749,556	0.20%	\$2,265,669	0.15%
Sardine Development Tax	\$150,115	0.02%	\$156,826	0.02%	\$268,064	0.02%	\$269,795	0.02%	\$301,826	0.02%
Hunting, Fishing, & Misc. Licenses	\$11,811,519	1.40%	\$173,853	0.02%	\$159,275	0.01%	\$157,956	0.01%	\$148,395	0.01%
Spruce Budworm Tax	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
TOTAL SPEC REV FUND - REVENUES	\$840,727,665	100.0%	\$902,697,421	100.0%	\$1,282,450,904	100.0%	\$1,404,661,683	100.0%	\$1,473,731,688	100.0%

Expenditures

EXPENDITURES	1990		1991		1992		1993		1994	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$97,690,864	11.62%	\$108,763,882	11.76%	\$65,818,503	5.25%	\$83,582,832	5.95%	\$93,608,673	6.55%
Economic Development	\$40,426,209	4.81%	\$39,683,290	4.29%	\$42,367,360	3.38%	\$43,154,457	3.07%	\$51,309,945	3.59%
Education and Culture	\$73,789,744	8.78%	\$70,815,425	7.66%	\$76,875,366	6.14%	\$84,969,325	6.05%	\$97,706,073	6.83%
Human Services	\$473,378,384	56.33%	\$539,027,033	58.29%	\$821,203,645	65.56%	\$889,707,847	63.39%	\$921,584,373	64.44%
Labor	\$31,925,301	3.80%	\$42,989,850	4.65%	\$111,175,563	8.88%	\$147,084,191	10.48%	\$98,608,660	6.89%
Natural Resources	\$39,140,199	4.66%	\$28,448,307	3.08%	\$29,777,075	2.38%	\$37,301,487	2.66%	\$39,423,879	2.76%
Public Protection	\$15,294,332	1.82%	\$16,060,549	1.74%	\$22,348,570	1.78%	\$19,940,711	1.42%	\$23,011,965	1.61%
Transportation	\$68,748,371	8.18%	\$78,909,876	8.53%	\$83,077,746	6.63%	\$97,854,507	6.97%	\$104,944,218	7.34%
TOTAL SPEC REV FUND - EXPEND	\$840,393,404	100.0%	\$924,698,212	100.0%	\$1,252,643,828	100.0%	\$1,403,595,357	100.0%	\$1,430,197,786	100.0%

* State-Municipal Revenue Sharing (5.1% of Sales and Use Tax and Income Taxes, plus \$2,844,000 per year). This program was suspended for 6 months in FY 92 to achieve approximately \$32.5 million in additional General Fund revenue. This suspension was offset by a General Fund appropriation of \$14.4 million. PL 1991, c. 780, sec. Q-1 eliminated the provision to transfer the additional \$2,844,000 per year of sales and use tax receipts to the Local Government Fund effective August 1, 1992.

OTHER SPECIAL REVENUE FUNDS
Revenues and Expenditures
Fiscal Years 1990 - 1994



	1990	1991	1992	1993	1994
REVENUES	\$840,727,665	\$902,697,421	\$1,282,450,904	\$1,404,661,683	\$1,473,731,688
EXPENDITURES	\$840,393,404	\$924,698,212	\$1,252,643,828	\$1,403,595,357	\$1,430,197,786

GENERAL FUND

EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>FISCAL YEAR</u>	<u>ACTUAL EXPENDITURES FOR EACH FISCAL YEAR</u>
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
1989	735,934
1990	1,162,884
1991	1,142,187
1992	1,178,199
1993	1,337,850
1994	1,966,025
Balance July 1, 1994	\$2,350,000

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

NOTE: PL 1985, c. 759, increased the annual cap to \$675,000 in fiscal year ending June 30, 1987, and \$600,000 in fiscal years thereafter. PL 1987 c. 816 pt. N, effective June 30, 1988, increased cap by an additional \$750,000 to provide funds for Job Development Training, to bring the current annual cap to \$1,350,000. The expenditures for the fiscal year ending June 30, 1991 reflect a transfer of \$550,000 to General Fund Undedicated Revenue in accordance with PL 1991, c. 9. The expenditures for fiscal year ending June 30, 1993 reflect a transfer of \$200,000 to General Fund unappropriated surplus in accordance with PL 1993, c. 6. PL 1993, c. 410, Part QQQ provided General Fund appropriations of \$1,000,000 annually in fiscal years 1993-94 and 1994-95 to the State Contingent Account for the training fund for job retention to bring the total amount available to the State Contingent Account to \$2,350,000.

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 ⁽¹⁾	x		x(5.1% of receipts
Income Tax-Individual & Corporate ⁽¹⁾	x		x(are credited to
Bank Franchise Tax ⁽¹⁾	x		x(Local Govt.Fund
Gross Receipts Tax	x		
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
Estate Tax	x		
Real Estate Transfer Tax ⁽²⁾	x		x-H.O.M.E. Fund
Railroad Tax	x		
Telecommunications Property Tax	x		
Hospital Assessment Tax			x-Medical Care (Payment to Providers)
Insurance Company Tax	x		
Assessment on Workers Compensation Insurers			x-Workers Compensation Board
Fire Investigation & Prevention Tax			x-Fire Investigation
Motor Vehicle Fees - Operators Licenses		x	
Gasoline and Special Fuel Tax		x	x-Partially dedicated to vehicle specific funds
Road Use Tax		x	
Aeronautical Gas & Jet Fuel Tax	x		
Hunting - Fishing Licenses	x		

(Continued Next Page)

- (1) 5.1% of income tax and bank franchise tax receipts and 5.1% per month of sales and use tax receipts are transferred to the Local Government Fund.
- (2) 10% of total Real Estate Transfer Tax receipts are retained by the counties; the remaining 90% is divided between the General Fund and Housing Opportunities for Maine (H.O.M.E.) fund. For the period from November 1, 1991 through June 30, 1992, all net receipts were credited to the General Fund. For fiscal year 1992-93, a maximum of \$875,000 was credited to the H.O.M.E. Fund. For fiscal year 1993-94 and 1994-95, a maximum of \$2,000,000 each fiscal year will be credited to the H.O.M.E. Fund.

TAX AND REVENUE SOURCE

(Continued)

STATE TAX OR REVENUE SOURCE	UNDEDICATED ACCRUES TO GENERAL FUND	DEDICATED ACCRUES TO HIGHWAY FUND	DEDICATED ACCRUES TO SPECIAL FUNDS
Snowmobile, Watercraft, ATV Registration	x		x-Partially dedicated to vehicle specific funds
Spruce Budworm Management Tax			x
Sardine Tax			x(Industry
Blueberry Tax			x(Development
Mahogany Quahog Tax	x		x(and
Potato Tax			x(Conservation
Maine Milk Pool			x(Maine Dairy Industry)
Maine Dairy Farm Stabilization Tax			x(Maine Dairy Industry and the Women, Infants and Children Program within DHS)
Fertilizer Tax	x		x
Commercial Forestry Excise Tax	x		x-Maine Solid Waste
Mining Excise Tax	x		Management Fund
Unorganized Territory- Educational & Services Tax ⁽³⁾⁷			
Recycling Assistance Fee			

(3) 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 The sales tax is imposed at the rate of 6% of the actual sales price on retail sales of tangible personal property, telephone and telegraph service, fabrication services, extended cable television service, custom computer programming and rentals of video tapes, games and equipment; at 7% on rentals of living quarters in hotels, rooming houses, tourist and trailer camps, the sale of liquor by the drink and meals purchased at facilities licensed for the on-premise consumption of alcoholic beverages; and at 10% on the short-term rental of automobiles. Sales of new manufactured housing (mobile homes and modular homes) are subject to the 6% tax, usually at 50% of the selling price. Grocery staples are exempt and exclusions exist for other specified categories.

Use Tax The use tax is imposed at the rate of 6% of the actual sales price of tangible personal property purchased at retail sale for use, storage or other consumption in Maine, unless substantial (12 months) use was made of the property elsewhere before it was brought to Maine. The tax is also imposed on purchases of motor vehicles, camper trailers, livestock trailers, special mobile equipment, boats and aircraft at casual sale. An exception is made for motor vehicles registered as automobiles which were purchased and actually used in another state before being brought to Maine, if the purchaser was a resident of the other state at the time of purchase. The use tax does not apply to purchases on which Maine sales tax has been paid, and credit is allowed for sales or use tax paid in another jurisdiction up to the amount of the Maine tax.

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 August 1, 1991 increasing to 6%. 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 August 1, 1989 to include rentals of video tapes and equipment. Amended to increase the rate to 10% on liquor sold by the drink effective December 1, 1989. Amended August 1, 1991 imposing 7% on meals purchased at facilities licensed for the on-premise consumption of alcoholic beverages, and decreased to 7% on liquor served by the drink. Effective September 1, 1991 6% tax extended to snack foods. Amended many times since enactment to add or repeal exemptions. Amended August 1, 1994 to increase the rate to 10% on the short-term rental of automobiles.

GROSS RECEIPTS TAX (Adopted 1993) - 36 M.R.S.A. c. 370

A tax is imposed on all licensed nursing home operations in the state at the rate of 7% of the gross receipts of charges made for patients receiving nursing home care.

Sales of prepared food by establishments licensed for the on-premise consumption of liquor are subject to the gross receipts tax as well, in lieu of the 7% sales tax imposed on such sales previously.

Amended in PL 1993, c. 711 by repealing the 'Private Pay' refundable tax credit and establishing the Catastrophic Health Expense Program that allows individuals or trusts acting on behalf of individuals a nonrefundable income tax credit equal to 2.7% of the Federal income tax allowance of deduction for medical expenses for the same tax year.

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 8.5%. 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 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%
\$ 250,000 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 years 1988, 1989 for tax years 1992, 1993 and 1994 the tax rate brackets and personal exemption were not adjusted for inflation because the inflation factor was less than 1.000. The standard deduction is the same as the federal deduction. The tax rate brackets for fiduciaries have been subject to indexing for the same period.

State of Maine - Individual Income Tax

1994 Rates

1994 Inflation Factor is .991

Note: Since the Inflation Factor is less than 1.000, no adjustments have been made in the tax rate schedule dollar bracket amount and the personal exemption amount (see 36 MRSA §5403).

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 \$4,150	2.0% of the taxable income
\$ 4,150 but less than \$ 8,250	\$ 83 plus 4.5% of excess over \$ 4,150
\$ 8,250 but less than \$16,500	\$ 268 plus 7.0% of excess over \$ 8,250
\$16,500 or more	\$ 846 plus 8.5% of excess over \$16,500

TAX RATE SCHEDULE #2

FOR UNMARRIED OR LEGALLY SEPARATED INDIVIDUALS WHO QUALIFY AS HEADS-OF-HOUSEHOLDS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$6,200	2.0% of the taxable income
\$ 6,200 but less than \$12,400	\$ 124 plus 4.5% of excess over \$ 6,200
\$12,400 but less than \$24,750	\$ 403 plus 7.0% of excess over \$12,400
\$24,750 or more	\$1,268 plus 8.5% of excess over \$24,750

TAX RATE SCHEDULE #3

FOR MARRIED INDIVIDUALS AND SURVIVING SPOUSES FILING JOINT RETURNS

<u>If the taxable income is:</u>	<u>The tax is:</u>
Less than \$ 8,250	2.0% of the taxable income
\$ 8,250 but less than \$16,500	\$ 165 plus 4.5% of excess over \$ 8,250
\$16,500 but less than \$33,000	\$ 536 plus 7.0% of excess over \$16,500
\$33,000 or more	\$1,691 plus 8.5% of excess over \$33,000

Personal Exemption: \$2,100

Standard	Single - \$3,800	Married Filing Jointly - \$6,350
Deduction:	Head-of-Household - \$5,600	Married Filing Separate - \$3,175

Additional Amount for Age and/or Blindness:

\$750 if married (whether filing jointly or separately) or a qualified surviving spouse. The additional amount is \$1,500 if one spouse is 65 or over and blind, \$1,500 if both spouses are 65 or over, \$3,000 if both spouses are 65 or over and blind, etc.

\$950 if unmarried (single or head-of-household). The additional amount is \$1,900 if the individual is both 65 or over and blind.

NOTE: If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$600 or earned income up to the standard deduction amount.

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 the 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.

LIQUOR AND BEER TAX (Adopted 1933-34)

- I. State Liquor Tax (28-A M.R.S.A. §1651, Sub-§1). To produce a state liquor tax of not less than 65% based on the delivered case cost F.O.B. liquor warehouse. In addition to this tax, a premium is imposed at the rate of \$1.25 per proof gallon (See 28-A M.R.S.A. §1703, Sub-§3).

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. Amended in 1994, reducing tax to 65% delivered from 75% Less Car Load.

- II. Malt Liquor Tax (28-A 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 must pay an excise tax of 25 cents per gallon on all malt liquor sold in the State. In addition to this tax, a premium is imposed at the rate of 10 cents per gallon (See 28-A M.R.S.A. §1703, Sub-§3).

Wine Tax (28-A 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 must 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. In addition to this tax, a premium is imposed at the rate of 30 cents per gallon on all wine other than sparkling wine and 24 cents per gallon on all sparkling wine (See 28-A M.R.S.A. §1703, Sub-§3).

(Liquor and Beer Tax con't)

III. Low-alcohol Spirits Product Tax (28-A M.R.S.A. §1365; 28-A M.R.S.A. §1652, Sub-§1-A). An excise tax is imposed on the privilege of manufacturing and selling low-alcohol spirits products and fortified wines in the State. The Maine manufacturer or importing wholesale licensee must pay an excise tax of \$1 per gallon on all low-alcohol spirits products and fortified wines manufactured in or imported into the State. In addition to this tax, a premium is imposed at the rate of 24 cents per gallon (See 28-A M.R.S.A. §1703, Sub-§3).

In addition to the excise tax and premium, each manufacturer of low-alcohol spirits must pay a tax of 30 cents per gallon sold to wholesale licensees in the 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. 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 in 1987 to remove reduced excise tax rates for in-state producers. Amended in 1991 to add an excise tax of \$1 per gallon, premium of 24 cents per gallon and product tax of 30 cents per gallon on low-alcohol spirits products. 'Premiums' are established in 28-A §1703. Amended in 1993 to add an excise tax of \$1 per gallon, premium of 24 cents per gallon on fortified wines.

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

A tax is imposed on all cigarettes held in this state for retail sale at the rate of 18.5 mills per cigarette (37 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.
Increased October 1, 1989 to 15.5 mills or 31 cents pkg.
Increased January 1, 1991 to 16.5 mills or 33 cents pkg.
Increased July 1, 1991 to 18.5 mills or 37 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 62% of the wholesale price on smokeless tobacco and 16% of the wholesale price on other tobacco products.

Imposed July 16, 1986 at 45% on smokeless tobacco and 12% on other tobacco products. Amended October 1, 1989 to increase the rate to 50% on smokeless tobacco and 13% on other tobacco products. A similar tax at the rate of 20% of the retail sale price was in effect from July 1, 1947 to December 31, 1955. Amended to increase to 55% on smokeless tobacco and 14% on other tobacco products effective January 1, 1991. Amended to increase to 62% on smokeless tobacco and 16% on other tobacco products effective July 1, 1991.

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 imposes the tax.

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. On June 22, 1994, the Maine Superior Court ruled that the Illegal Drugs Tax was unconstitutional and collections of the tax were suspended. Note: On June 22, 1994, the Maine Superior Court found the Illegal Drugs Tax unconstitutional and collections of the tax were suspended.

LOTTERY REVENUE (Approved by public referendum in 1973) - 8 M.R.S.A. c.14-A & c.16

A portion of the sales of lottery tickets after the costs of administering the lottery and the set aside of funds for prizes is transferred to the State as General Fund revenue. In addition to its own instant ticket games, the Maine Lottery participates with the New Hampshire and Vermont lotteries as a member of the Tri-State Lottery.

By Maine Law, at least 45% of sales must be returned to the players in the form of prizes. The actual breakdown of lottery revenue in fiscal year 1993-94 was as follows:

- 55.0% - Prizes
- 30.7% - Transfer to General Fund
- 7.6% - Lottery Operating Expenses
- 6.7% - Agent Commissions

*Amended in 1985 to allow Maine's participation in the Tri-State Lotto Compact. Amended in 1990 to allow the Lottery to participate in an additional multi-state lottery, Lotto*America. Maine stopped participating in Lotto*America in April 1992.*

PARI-MUTUEL REVENUE - Harness Racing (Adopted 1935) - 8 M.R.S.A. c.11

A number of commissions on amounts wagered on harness racing and on simulcast races are withheld and redistributed to several interest associations within the racing industry. Certain commissions are also withheld on wagers made on interstate common pools. The variable amount of withholdings on interstate pools automatically match those of the jurisdiction where the simulcast race originates. Many other types of withholdings are forwarded to the State Treasurer for redistribution to the state harness racing industry. Revenue amounts subject to withholding are as follows:

Commissions on Live Racing at In-state Tracks

	Regular Wagers	Exotic Wagers
General Fund	.493%	2.248%
Agricultural Stipend	1.186%	1.169%
Sire Stakes Fund	.072%	1.551%
Horseman's Purse Supplement	.526%	3.315%
Purse Supplement Redistribution	.986%	.99%
Association - Track	14.487%	16.477%
Promotional Board	.25%	.25%

Commissions on Live Racing through Off-Track Betting Facilities

	Regular Wagers	Exotic Wagers
General Fund	.493%	2.248%
Agricultural Stipend	1.186%	1.169%
Sire Stakes Fund	.072%	1.551%
Horseman's Purse Supplement	5.062%	7.781%
Track	7.889%	7.922%
Off-track Betting Facility	3.048%	4.989%
Promotional Board	.25%	.25%

Amended several times to adjust the percentages of types of wagers and the percentages of distribution to the various funds. Amended 1991, reducing and allowing off-track betting. Off-track betting is repealed 91 days after adjournment of the First Regular Session of the 117th Legislature. Amended 1993, specifying take-outs from off-track betting facilities and establishing the Harness Racing Promotional Fund.

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. The tax is equal to the amount by which the credit allowed against the federal estate tax for state death taxes exceeds 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 situs 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.

(Estate Tax con't)

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

A tax is imposed upon both the grantor and grantee for the privilege of transferring title to real property at the rate of \$1.10 for each \$500 or fractional part of the total price or amount paid, or required to be paid, for real property valued in money, whether received in money or otherwise, and including the amount of any mortgages, liens or encumbrances thereon.

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 (H.O.M.E.) Fund created in 30-A M.R.S.A. §4853.

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. Amended by PL 1991, c. 591 and PL 1993, c. 6 and c. 410 to change the distribution between the General Fund and the H.O.M.E. Fund. (For the period from November 1, 1991 through June 30, 1992, all net receipts were credited to the General Fund. For fiscal year 1992-93, a maximum of \$875,000 was credited to the H.O.M.E. Fund. For fiscal year 1993-94 and 1994-95, a maximum of \$2,000,000 each fiscal year will be credited to the H.O.M.E. Fund.)

RAILROAD COMPANY TAX (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 1/2 of 1% of gross transportation receipts.

Amended 1951 - gross transportation receipts 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 to extend the 10-year freight car lease provision for excise taxes payable in 1984 and 1985. Amended in 1985 to extend the 10-year provision to taxes payable in 1986. Amended in 1989 to increase the minimum rate to 1/2 of 1%.

TELECOMMUNICATIONS PERSONAL PROPERTY TAX (Adopted 1987) - 36 M.R.S.A. §§457,458.

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. This tax replaced the telecommunications services excise tax which was imposed on gross operating revenues. It was repealed for gross operating revenues earned after 1988.

HOSPITAL ASSESSMENT TAX (Adopted 1991) 36 M.R.S.A. §2801-A

A tax is imposed on hospitals at the rate of 6% of each hospital's final gross patient service revenue limit as established by the Maine Health Care Finance Commission.

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, (1% of long-term health care 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% (1% on long-term health care policies) 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. Amended 1989 to reduce the rate to 1% of long-term health care premiums effective for tax years after 1988.

EMPLOYMENT REHABILITATION FUND TAX (Adopted 1985) - 39-A M.R.S.A. §356

Each insurance company or entity that is authorized to write workers' compensation policies in the State of Maine is subject to an assessment by the Workers' Compensation Board when the amount of money in the Employment Rehabilitation Fund is less than \$500,000. Assessments are based on the actual paid losses paid by each insurance company in the previous calendar year.

Repealed effective April 6, 1992, PL 1991, c. 825; reenactment effective January 1, 1993, PL 1991, c. 885.

ASSESSMENT ON WORKERS' COMPENSATION INSURERS AND SELF-INSURED
EMPLOYERS (Adopted 1991) - 39-A M.R.S.A. §154

Each insurance company or entity that is authorized to write workers' compensation policies in the State of Maine and that either does business or collects premiums or assessments pays an annual assessment to the Workers' Compensation Board Administrative Fund which provides funding for the board's administrative and operating costs. Assessments for insurance carriers are based on gross direct premiums written in the state, minus the amount of the direct return premiums on the gross direct premiums written and all dividends paid to policyholders on direct workers' compensation premiums.

The various assessments are levied by the Workers' Compensation Board by May 1st of each year; the assessments are collected from employers by certain insurance companies beginning on July 1st of each year. Those insurance companies which have an annual assessment of more than \$5,000 must pay the assessment on a quarterly basis beginning on the last day of January and concluding on the last day of October. The companies which fall under this assessment requirement are required to file an adjusted annual return by each September 15th for the previous fiscal year. Insurance companies with an annual assessment of less than \$5,000 are required to pay the entire assessment by June 1st of each year.

The assessments determined by the board must be distributed in proportion to each insurance company's pro rata share of disabling cases for calendar year 1993. By law, the board may not collect more than \$6,000,000 in assessments for any one fiscal year.

Assessments based on specific percentages with an annual limit of \$2,500,000 became effective as undedicated revenues to the General Fund on July 17, 1991, PL 1991, c. 591. Amended 1993 to dedicate annual assessments with an annual limit of \$6,000,000 effective January 1, 1993, PL 1991, c. 885. Amended 1994 to change assessment requirements and procedures effective April 7, 1994 pursuant to PL 1993, c. 619.

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 1.4% 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 at the Maine Technical College System.

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%. Increased July 17, 1991 to 1.4%.

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

An excise tax is imposed at the rate of 19 cents per gallon upon internal combustion engine fuel sold or used within this state. Refund of the fuel tax paid (less 1¢ per gallon) 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. Fuel used for these purposes is subject to the 6% use tax if the fuel tax is refunded. Fuel used for these purposes is subject to the 6% use tax if the fuel tax is refunded. 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. Increased April 1, 1989 to 17 cents. Increased to 19 cents effective July 8, 9 and 10, 1991 and July 17, 1991 and thereafter.

Amended in 1965 to provide full refund to 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 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 20 cents per gallon on distillates (diesel fuel) and at 18 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) when special fuel is purchased for off-highway use. Fuel used for these purposes is subject to the 6% use tax if the fuel tax is refunded. 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. Increased on April 1, 1989 to 20 cents per gallon on distillates and 16 cents per gallon on low energy fuels. The special fuel tax replaces the 'Use Fuel Tax' that was adopted in 1941. The tax on low-energy fuel increased from 16 cents to 18 cents per gallon effective July 8, 9 and 10, 1991 and from July 17, 1991 and thereafter.

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. Fuel used for this purpose is subject to the 6% sales tax if the fuel tax is refunded.

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.

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

Conservation plates	\$20.00/year ⁽¹⁾
Passenger vehicles (for hire, double fees)	\$22.00
Truck Camper	10.00
Initial plates (Vanity Plates)	15.00/year ⁽¹⁾
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.	17.00
Homemade farm tractors	2.00
Special mobile equipment: ⁽²⁾	
Class A	18.00 to 502.00
Class B	17.00
Stock cars	5.00
Transfer fees	8.00
Transfer fees for trailer 2000 lbs or less	8.50
Transfer fees for trailer greater than 2,000 lbs	16.00
Trucks & tractors registered for gross wgt. ⁽³⁾	22.00 to 977
Farm trucks registered for gross weight ⁽³⁾	18.00 to 352
Street rod	27.00
Mopeds	6.00

(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 (non-photo)	18.00 for 4 years
Photo-licenses:	
Class A and B	41.00 for 6 years
Class C	30.00 for 6 years
(optional for persons over 65)	2.00 ⁽¹⁾
Operator's permit and examination:	
Class A and B	35.00
Class C	10.00
Endorsements	10.00
Re-Exam Fee:	
Class A and B	15.00
Class C	5.00
Driver Education - license to instruct:	
(certified by the Dept. of Educational & Cultural Services)	
High School Instructor	NO FEE
Instructor - Commercial	40.00

(1) In addition to regular fee.

(2) 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.

(3) 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. . .	\$264
28,001 pounds gross weight to 32,000 pounds gross weight. . .	\$305
32,001 pounds gross weight to 34,000 pounds gross weight. . .	\$339
34,001 pounds gross weight to 38,000 pounds gross weight. . .	\$376
38,001 pounds gross weight to 40,000 pounds gross weight. . .	\$400
40,001 pounds gross weight to 42,000 pounds gross weight. . .	\$423
42,001 pounds gross weight to 45,000 pounds gross weight. . .	\$447
45,001 pounds gross weight to 48,000 pounds gross weight. . .	\$494
48,001 pounds gross weight to 51,000 pounds gross weight. . .	\$530
51,001 pounds gross weight to 54,000 pounds gross weight. . .	\$565
54,001 pounds gross weight to 55,000 pounds gross weight. . .	\$577
55,001 pounds gross weight to 60,000 pounds gross weight. . .	\$637
60,001 pounds gross weight to 65,000 pounds gross weight. . .	\$696
65,001 pounds gross weight to 69,000 pounds gross weight. . .	\$759
69,001 pounds gross weight to 72,000 pounds gross weight. . .	\$794
72,001 pounds gross weight to 75,000 pounds gross weight. . .	\$818
75,001 pounds gross weight to 78,000 pounds gross weight. . .	\$854
78,001 pounds gross weight to 80,000 pounds gross weight. . .	\$874
80,001 pounds gross weight to 90,000 pounds gross weight. . .	\$979

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. . .	\$143
29,001 pounds gross weight to 32,000 pounds gross weight. . .	\$163
32,001 pounds gross weight to 35,000 pounds gross weight. . .	\$239
35,001 pounds gross weight to 38,000 pounds gross weight. . .	\$262
38,001 pounds gross weight to 42,000 pounds gross weight. . .	\$285
42,001 pounds gross weight to 46,000 pounds gross weight. . .	\$308
46,001 pounds gross weight to 50,000 pounds gross weight. . .	\$331
50,001 pounds gross weight to 54,000 pounds gross weight. . .	\$354

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

The Secretary of State issues registration plates designed so that a farm motor truck registered pursuant to 29 MRSA, §246 may be distinguished from commercial vehicles otherwise registered under this section. Farm motor trucks may 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 may 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 29 MRSA, §246 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 the owner to haul loads of larger tonnage for a limited period of 8 months or less. No such permit may be issued for less than one month and no permit may extend beyond the expiration of the regular license. The fee is a percentage of the difference between the owner's present annual registration fee and the annual fee for the desired tonnage and must 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 must be in accordance with the following schedule:

54,001 pounds gross weight to 60,000 pounds gross weight . .	\$384
60,001 pounds gross weight to 65,000 pounds gross weight . .	\$414
65,001 pounds gross weight to 70,000 pounds gross weight . .	\$444
70,001 pounds gross weight to 75,000 pounds gross weight . .	\$474
75,001 pounds gross weight to 80,000 pounds gross weight . .	\$504
80,001 pounds gross weight to 90,000 pounds gross weight . .	\$564

Special Equipment

Up to 2,000	\$ 7.00
2000 to 5,000	12.00
Over 5,000	17.00
Island Use	2.00

INLAND FISHERIES & WILDLIFE LICENSES (Adopted 1917-1920) M.R.S.A.
Title 12 (NOTE: The license fee schedule listed below was effective
January 1, 1994)

Hunting

Resident Hunting	\$ 17.00
Non-resident Big Game	81.00
Resident Small Game	10.00
Non-resident Small Game	51.00
Alien Big Game	121.00
Alien Small Game	66.00
Resident Junior Hunting	5.00
Non-resident Junior Small Game	25.00
Resident Muzzle-Loading Hunting	9.00
Non-resident Muzzle-Loading Hunting	29.00
Alien Muzzle-Loading Hunting	54.00
Resident Archery	17.00
Non-resident Archery	51.00
Alien Archery	66.00
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	17.00
Coyote Hunting Permit (Valid Hunting License Required)	2.00
Pheasant Stamp	16.00
Migratory Waterfowl Stamp	2.50
Resident Bear Hunting Permit	5.00
Non-resident Bear Hunting Permit	15.00
Resident Turkey Application	5.00
Non-resident Turkey Application	10.00
Resident Moose Application	5.00
Non-resident Moose Application	10.00
Resident Moose Permit	27.00
Non-resident Moose Permit	202.00

Combination

Resident Combination	32.00
Resident Supersport Combination License	42.00
Resident Serviceman's Combination	20.00
Resident Combination Archery-Hunting & Fishing	32.00
Non-resident Combination Hunting & Fishing	115.00
Alien Combination Hunting & Fishing	168.00

Trapping

Resident Trapping	31.00
Non-resident Trapping	306.00
Resident Junior Trapping	7.00

Approved 7-12-93, Public Law, Chapter 419
(Effective October 13, 1993)

(Inland Fisheries & Wildlife Licenses con't)

Fishing

Resident Fishing	17.00
Non-resident Season Fishing	46.00
Alien Fishing	66.00
Resident/Non-resident 3-Day Fishing	19.00
Non-resident 7-Day Fishing	30.00
Non-resident 15-Day Fishing	34.00
Non-resident Exchange Fishing	12.00
Non-resident Junior Fishing	7.00
Eel, Alewife, Cusk, Hornpout, Sucker, and Yellow Perch Permit	40.00
Resident Salmon License Season	15.00
Non-resident Salmon License Season	40.00
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	7.00
Fishing Derby Permit	22.00

Miscellaneous

Wildlife Exhibit Permit	\$ 71.00
Wildlife Propagator	25.00
Falconry	22.00
Resident Hide Dealer	56.00
Non-resident Hide Dealer	106.00
Special Butcher Hide Dealer	10.00
Taxidermist	75.00
Commercial Shooting Area	331.00/131.00
Dog Training Area	23.00
Duplicate License Fees	2.00
Guide (3 years)	77.00
Whitewater Guide	27.00
Commercial Whitewater Outfitters	350.00
Field Trials Sporting Retrieve Dogs	23.00
Fur Seals	0.00
Camp Trip Leader	16.00/11.00
License to Cultivate or Harvest Fish	23.00
License to Sell Inland Fish (Commercially grown or imported)	23.00
Live Bait Retailer	12.00
Baitfish Wholesaler	22.00
Smelt Wholesaler	67.00
Boy and Girl Camp Fishing	46.00/71.00/102.00
One Day Bass Tournament	22.00
All-Terrain Vehicle Registration	12.00
All-Terrain Vehicle Dealer's Fee	15.00
	(\$5/dealer's plate; \$5/replacement plate)
Snowmobile License (resident & non-resident)	20.00
Snowmobile Dealers Fee	15.00
Snowmobile Dealer Plate	16.00
Watercraft Registration	4.00
Watercraft Registration-Dealer	15.00

The first recorded hunting licenses were issued in 1899 thru a 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.

(Inland Fisheries & Wildlife Licenses con't)

Snowmobile Registration. Of the resident snowmobile license fee, \$4.75 of each fee is credited to the General Fund as undedicated revenue; \$9.25 of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Recreation; \$6.00 of each fee is annually distributed to the municipality of the owner's residence as shown on the owner's registration certificate, except that in an unorganized territory, \$6.00 of each fee is annually distributed to the county of the owner's residence as shown on the owner's registration certificate and credited to the unorganized territory fund of that county.

Of the non-resident snowmobile license fee, \$10.75 of each fee is credited to the General Fund as undedicated revenue, and \$9.25 of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Recreation. (12 M.R.S.A. §7824, sub-§3)

Watercraft Registration and Safety. All revenues collected under 12 M.R.S.A. chapter 715, sub-chapter I, including fines, fees and other available moneys, must be distributed as undedicated revenue to the General Fund and the Department of Marine Resources, according to an allocation rate that directly relates to the administrative costs of the Division of Licensing and Registration and the historical revenue distribution pattern, including any necessary year-end reconciliation and accounting distribution. The allocation rate must be jointly agreed to by the Department and the Department of Marine Resources, and approved by the Department of Administrative and Financial Services, Bureau of the Budget. (12 M.R.S.A. §7800, sub-§3)

All-Terrain Vehicle Registration. Revenues received are credited as undedicated revenue to the General Fund, except that at least \$3.85 of each annual registration fee is credited to the ATV Recreational Management Fund administered by the Department of Conservation. (12 M.R.S.A. §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. Lands submitted remain under the jurisdiction of the Act for five years. 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.

(Spruce Budworm Management Tax (con't))

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.

With the subsidence of the spruce budworm populations in the mid-1980's, no new acreage was submitted to the District. There has been no resubmission of acreage as the present five year enrollments reach maturity. There are presently no parcels enrolled in the District. Although there is no immediate need for this mechanism, the Act remains extant.

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

An excise tax at the rate of 35 cents per case is imposed upon the privilege of packing sardines and an excise tax of 15 cents per case is imposed on kippers and steaks. 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. Amended effective July 1, 1991 increasing tax to 35 cents and imposing tax of 15 cents per case on kippers and steaks not previously subject to tax.

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 DAIRY FARM STABILIZATION TAX (Adopted 1991) - 36 M.R.S.A. c. 708-A

A tax is imposed on the handling of packaged milk for retail sale in Maine. It must be paid by the wholesale handler or, if there is none, the retail handler. The rate of tax is established monthly in relation to the price of milk. The tax varies from \$0.00 per quart when the price of the milk is at least \$16.50 per hundredweight to \$0.06 per quart when the price of milk is below \$14.00 per hundredweight. Funds received are dedicated to assisting in the stabilization of the Maine dairy industry and to the Women, Infants and Children program at the Department of Human Services.

Amended 1993: Repealed the sunset scheduled for November, 1993. Other minor amendments changed effective monthly dates and changed exempt pounds from 400,000 to 800,000 pounds/month. Note: On August 24, 1994, the United States First Circuit Court of Appeals found the Maine Dairy Farm Stabilization Tax unconstitutional. Collections of the tax were suspended as of September 3, 1994.

MAINE MILK POOL (Adopted 1984) - 7 M.R.S.A. §3153

A fee determined by the Department of Agriculture, Food and Rural Resources 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. A promotion fee of \$0.10 per hundredweight is applied to all milk produced by each producer 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 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 PL 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.

(Unorganized Territory con't)

The municipal cost component is the cost of funding services in the Unorganized Territory Tax District 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 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 Educational and Services Fund which is used to reimburse State and County Governments for the cost of providing municipal services in the Unorganized Territory.

RECYCLING ASSISTANCE FEE (Adopted 1989) 36 M.R.S.A. c.719

A recycling assistance fee is imposed on the retail sale of new tires and new lead-acid batteries at the rate of \$1.00 each and on new major appliances, new major furniture, new mattresses and new bathtubs at the rate of \$5.00 each. The fee is applied in the same manner as sales and use tax. Any exclusion, exemption or credit provided in the sales and use tax law also applies to the recycling assistance fee. Retailers responsible for collecting and remitting sales and use tax are also responsible for collecting and remitting the recycling assistance fee. New tires, new lead-acid batteries, new major appliances, new major furniture, new bathtubs and new mattresses purchased out of state for use within the state are also subject to the recycling assistance fee. All revenues are dedicated to the Maine Solid Waste Management Fund which is used to fund the solid waste reduction and recycling programs for municipalities and businesses administered by the Maine Waste Management Agency and the solid waste regulatory activities of the Department of Environmental Protection.

SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1994.

This schedule covers the fiscal years of 1970 through June 30, 1994. 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, 1994.

In addition to the amounts listed in this schedule, the State's credit is pledged to guarantee certain loans. As of June 30, 1994 these pledges amounted to the following:

<u>PURPOSE OF GUARANTEE</u>	<u>CONSTITUTIONAL OR STATUTORY LIMITS (1)</u>	<u>BONDS AUTHORIZED NOT ISSUED -CONTINGENT</u>
Finance Authority of Maine	\$ 90,000,000	\$ 90,000,000
Business Loans to Veterans	4,000,000	4,000,000
Student Loans	4,000,000	3,200,000
School Buildings	4,800,000 (2)	4,800,000
Indian Housing	<u>1,000,000</u>	<u>1,000,000</u>
	\$103,800,000	\$103,000,000

(1) Except as otherwise noted, the constitutional limits and statutory limits are consistent.

(2) The constitutional limit is \$6,000,000.

SUMMARY OF BONDED DEBT*

FISCAL YEAR	GENERAL FUND	HIGHWAY FUND	UNIVERSITY OF MAINE & ETV	PUBLIC SERVICE ENTERPRISES	TEACHERS COLLEGES	TOTAL INTEREST PAID	TOTAL BONDS RETIRED	NEW BONDS ISSUED	TOTAL BONDED DEBT JUNE 30
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	19,380,000	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
1989	221,645,000	98,850,000	8,930,000	1,530,000	7,145,000	22,775,476	41,955,000	71,780,000	338,100,000
1990	202,405,000	87,610,000	8,435,000	1,440,000	6,385,000	23,030,150	49,325,000	17,500,000	306,275,000
1991	277,710,000	102,870,000	7,910,000	1,350,000	5,580,000	20,012,627	46,980,000	136,125,000	395,420,000
1992	308,590,000	107,395,000	7,380,000	1,260,000	4,755,000	26,131,004	47,155,000	81,415,000	429,680,000
1993	405,821,580	136,320,000	0	1,170,000	1,393,420	30,350,159	47,555,000	162,580,000	544,705,000
1994	383,617,900	143,355,000	0	1,080,000	1,232,100	30,829,705	62,215,000	46,795,000	529,285,000

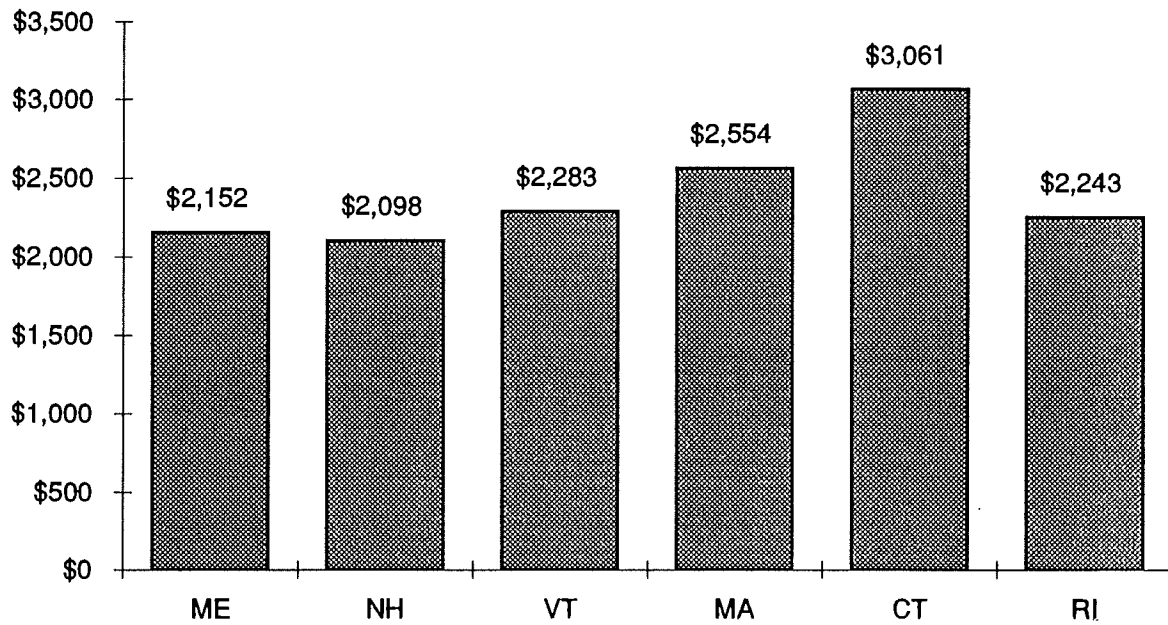
* "Bonded Debt," unless otherwise qualified, refers to Bonds - Authorized and Issued

Authorized Bonds - Unissued

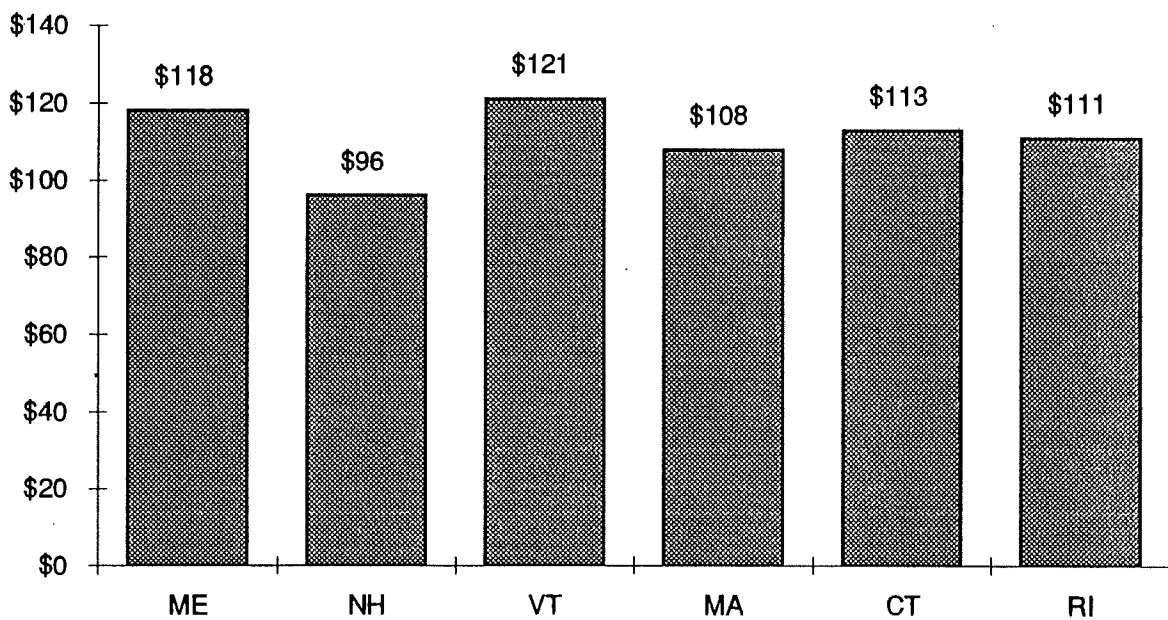
General Improvement Loan	\$30,150,000
Highway Fund	<u>\$17,000,000</u>
	\$47,150,000

TOTAL STATE BONDED DEBT June 30, 1994	\$529,285,000
TOTAL UNISSUED AUTHORIZED BONDS June 30, 1994	<u>\$47,150,000</u>
TOTAL AUTHORIZED BONDED DEBT June 30, 1994	\$576,435,000

**STATE & LOCAL TAX REVENUE
PER CAPITA - 1992**



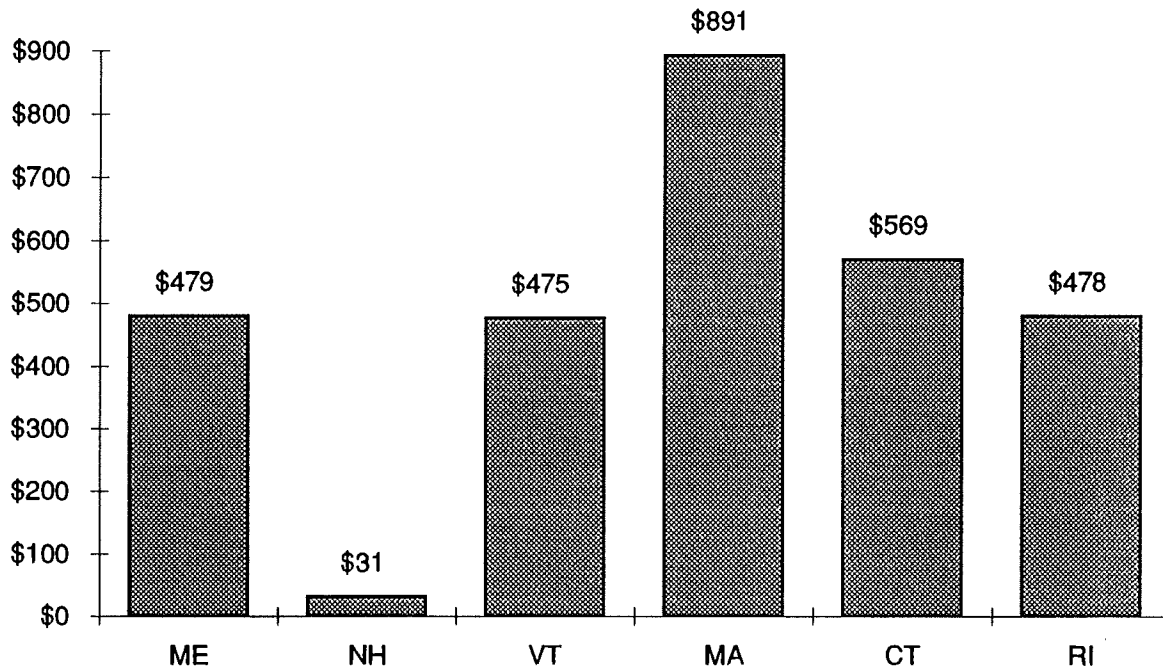
**STATE & LOCAL TAX REVENUE
PER \$1000 INCOME - 1992**



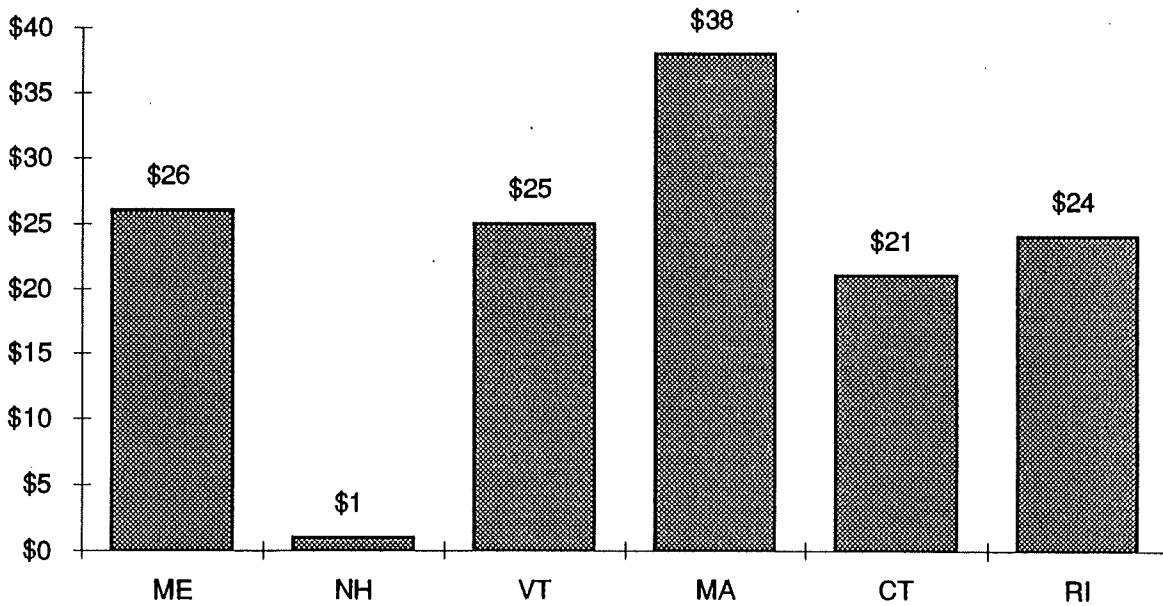
Source:

Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal Federalism" 1994, Volume II, Tables R2 & R3.

**PERSONAL INCOME TAX
PER CAPITA - 1992**

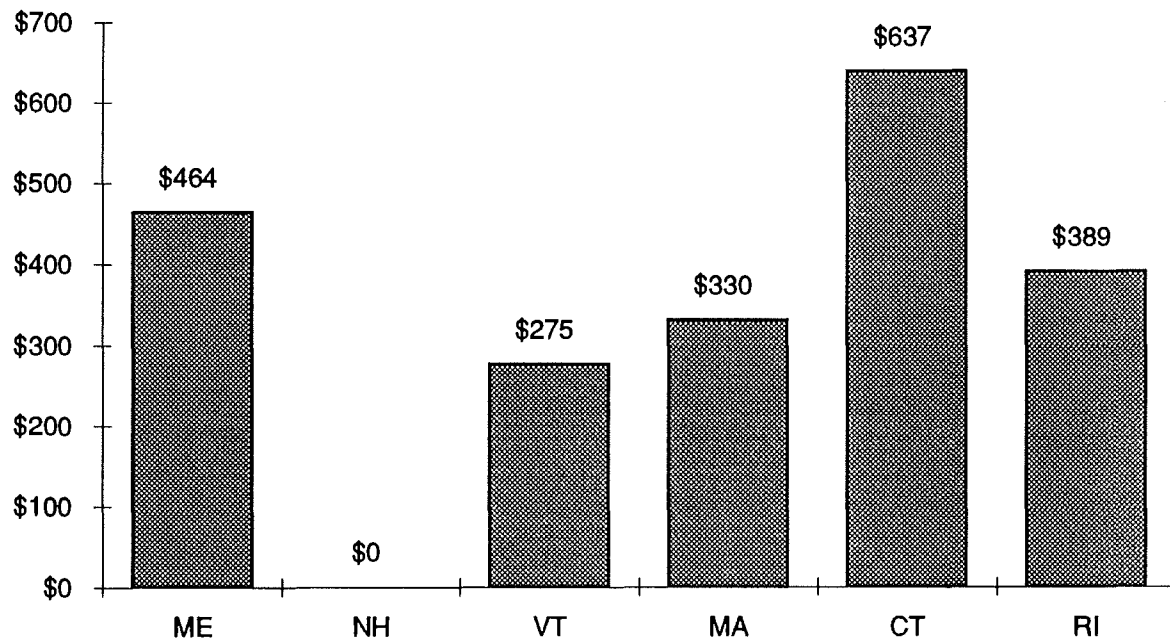


**PERSONAL INCOME TAX
PER \$1000 INCOME - 1992**

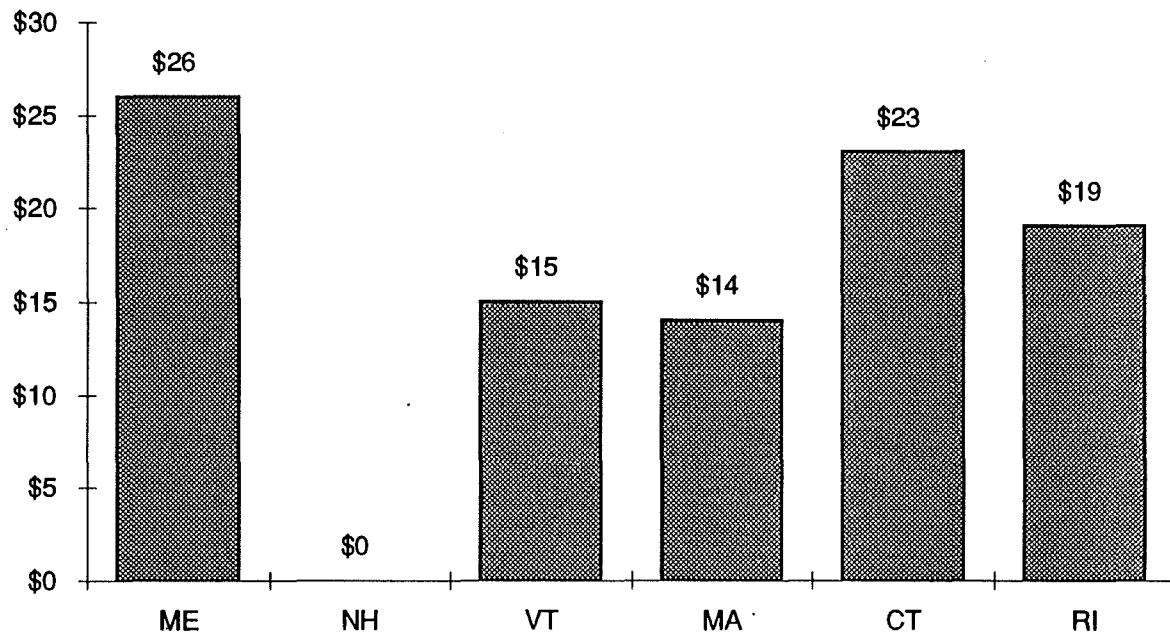


Source:
Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal
Federalism" 1994, Volume II, Tables R2 & R3.

**SALES TAX
PER CAPITA - 1992**

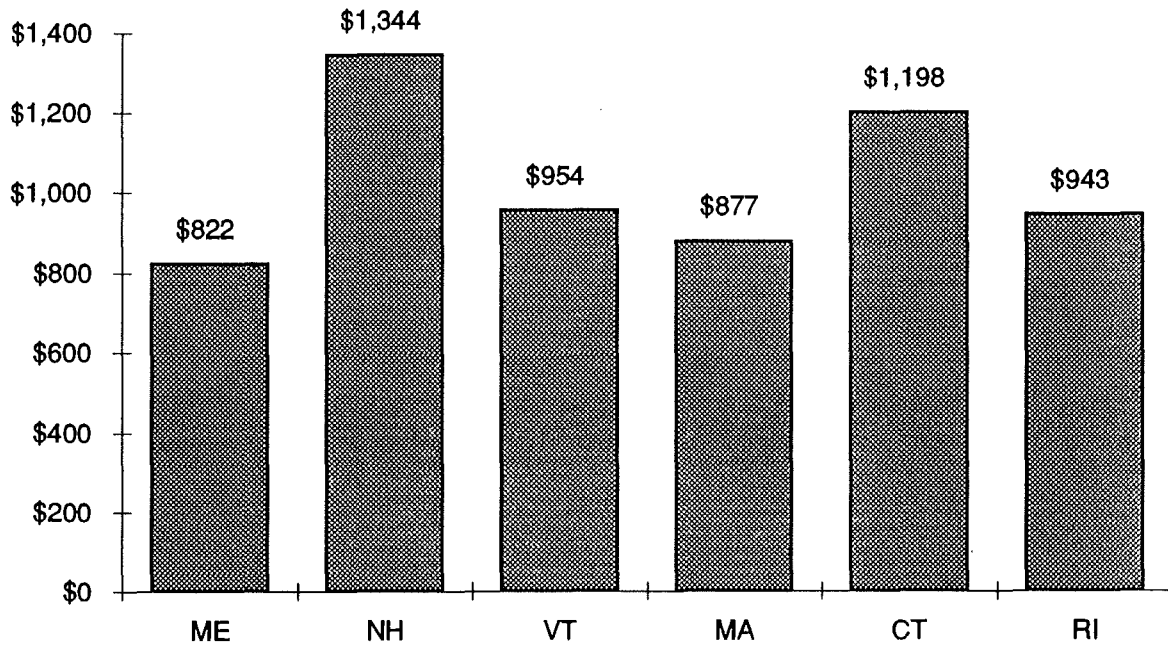


**SALES TAX
PER \$1000 INCOME - 1992**

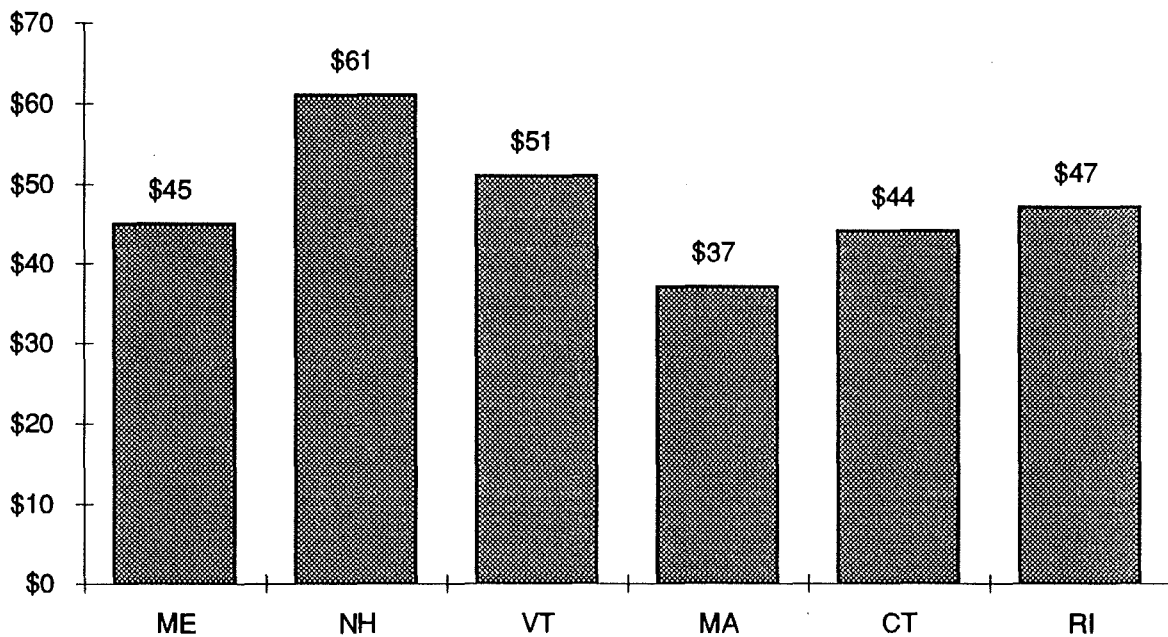


Source:
Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal
Federalism" 1994, Volume II, Tables R2 & R3.

**PROPERTY TAX
PER CAPITA - 1992**



**PROPERTY TAX
PER \$1000 INCOME - 1992**



Source:
Advisory Commission on Intergovernmental Relations, "Significant Features of Fiscal Federalism" 1994, Volume II, Tables R2 & R3.