

# MAINE STATE LEGISLATURE

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**DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES  
78 STATE HOUSE STATION  
AUGUSTA, ME 04333-0078**

**PHONE: 207-624-7800  
FAX: 207-624-7804  
TDD: 207-287-4537**

**M E M O R A N D U M**

**TO:** Governor Paul R. LePage  
Members, Legislative Council  
Members, Joint Standing Committee on Appropriations and Financial Affairs  
Members, Joint Standing Committee on Taxation

**FROM:** Commissioner Alec Porteous  
Department of Administrative and Financial Services

**DATE:** January 25, 2018

**SUBJECT:** Revenues – December

\*\*\*\*\*  
December General Fund revenues were over budget by \$26.9 million or 10.7 percent. For the first half of fiscal year 2018, General Fund revenues are \$39.6 million over budget (+2.3 percent). Compared to the same six-month period of last fiscal year, fiscal year 2018 General Fund revenues are up by 3.2 percent (+\$55.7 million). As noted in last month's revenue report, this report is based on the Revenue Forecasting Committee's (RFC) December 1, 2017 forecast. Prior reports, and the figures contained therein, were relative to the May 2017 RFC forecast.

November taxable sales (December revenue) increased 8.3 percent over last year. For the month, sales and use and service provider taxes, combined, were \$4.9 million over budget. It appears that the robust taxable sales growth in November was aided by sales related to the wind storm at the end of October. Building supply sales increased by 12.4 percent, year-over-year, and lodging sales increased by 24 percent. Lodging sales were up across many parts of the state, and there is no other explanation for November sales growth of that magnitude. Many automobiles were severely damaged in the storm and may have helped push sales up by 7.2 percent. Areas traditionally associated with holiday shopping, such as general merchandise and other retail sales, were up 14.4 and 4.8 percent, respectively. Restaurant sales also were solid in November, increasing by 7.1 percent compared to a year ago. Overall year-over-year consumer sales growth of 8.8 percent in November, even after adjusting for the effects of the wind storm, was strong and indicative of a good start to the holiday shopping season.

Individual income tax revenues were over budget in December by \$21.4 million. Estimated payments were the major source of the monthly positive variance, over budget by \$16.6 million; a 50 percent

increase over last December's payments. The final estimated payment is not due until January 15, 2018, but many taxpayers pre-pay their state estimated payment in December to get the itemized deduction on their federal tax return. The limitation on the state and local tax (SALT) deduction included in the federal Tax Cuts and Jobs Act resulted in many taxpayers expecting to be subject to that limitation deciding to shift payments into December. Estimated payments postmarked by December 31, 2017 and received during the first week of January were up over 200 percent compared to the same period a year ago. It is unclear how much of these payments are based on stronger than projected 2017 taxable income versus a timing in payments that will reduce budgeted final payments in April. Withholding payments accounted for most of the remaining monthly surplus, coming in \$4 million over budget.

### Sales and Use Taxes

Revenue was \$5 million over budget for the month and \$5.2 million over budget for the fiscal year. Revenue was \$40.1 million or 5.5 percent over prior fiscal year-to-date collections.

### Taxable Sales

Total taxable sales for the month of November (December revenue) were 8.3 percent over November 2016. The annual rate of change, excluding utilities, was 4.5 percent. Building supply sales were up 12.4 percent for the month and 5 percent for the year ending in November. Sales of taxable items in food stores were up 3 percent for the month and up 4.6 percent for the year. General merchandise sales (primarily sales of goods sold in large department and discount stores) were up 14.4 percent for the month and 6 percent for the year. Sales in other retail stores such as jewelry, drug, sporting goods, book, antique, pet, photo, toy, and craft stores were up 4.8 percent for the month and up 4 percent for the year. Auto/transportation sector sales were up 7.2 percent for the month and 4.4 percent for the year. Sales of meals and other prepared foods were up 7.1 percent for the month and 3.5 percent for the year. Lodging sales were up 23.6 percent for the month and up 6.9 percent for the year. Business operating sales (primarily use tax paid by businesses) increased 7.1 percent for the month and up 2.5 percent for the year.

### Service Provider Tax

Revenue was under budget for the month by \$0.1 million and is now \$0.1 million under budget for the fiscal year. Revenue is \$0.3 million or 1 percent below prior fiscal year-to-date collections.

### Individual Income Tax

Revenue was \$21.4 million or 15.8 percent over budget for the month and \$21.4 million or 2.8 percent over budget fiscal year-to-date. Fiscal year-to-date withholding payments were 4.6 percent over fiscal year 2017. Estimated payments were up 13 percent and final payments were down 0.7 percent fiscal year-to-date.

### Corporate Income Tax

Revenue was on budget for the month and fiscal year-to-date. Estimated payments were up 1.1 percent and final payments were down 9.9 percent fiscal year-to-date. Revenue was \$4.1 million or 5.3 percent under prior fiscal year-to-date collections.

### Cigarette and Tobacco Taxes

Cigarette and tobacco products tax revenue was \$2.1 million under budget for the month and \$1.7 million or 2.6 percent under budget fiscal year-to-date. Fiscal year-to-date revenue was \$8.7 million or 12.2 percent under prior fiscal year-to-date collections.

### Insurance Companies Taxes

The Insurance Companies Taxes were \$0.08 million under budget for the month and \$2.9 million under budget fiscal year-to-date.

### Estate Tax

The estate tax was \$0.1 million over budget for the month and \$2.2 million over budget fiscal year-to-date.

### Property Tax Relief Programs

Refunds for the Business Equipment Tax Reimbursement (BETR) and Business Equipment Tax Exemption (BETE) programs were over budget in December by \$1.1 million and are now \$5.5 million under budget year-to-date.

### Municipal Revenue Sharing

Revenue sharing was on budget in December and for the first six months of the fiscal year is over budget by \$0.4 million.

### Lottery

Lottery revenues were over budget for the month by \$1.4 million and are now over budget for the fiscal year by \$5 million.

### Other Revenues

Other Revenues were over budget for the month by \$2.6 million. For the fiscal year, other revenues are under budget by \$3.8 million or 24.1 percent.

### Highway Fund

Motor fuel excise tax receipts were under budget in December by \$0.2 million. The Highway Fund, in total, was on budget for the month. For the first six months of the fiscal year, motor fuel excise tax revenues are over budget by \$0.4 million and total Highway Fund receipts are over budget by \$2.9 million.

## National Economy

With the enactment of the federal Tax Cuts and Jobs Act (TCJA) economic forecasters are adjusting their short-term forecasts up to reflect the additional fiscal stimulus from the new tax law. The International Monetary Fund's (IMF) estimate of U.S. GDP growth in 2018 was increased by 0.4 percentage points primarily because of the TCJA. Other economic forecasters have revised up their forecasts for 2018 growth by 0.2 percentage points to 0.5 percentage points. In addition to the forecast of a stronger U.S. economy, the IMF increased its forecast of economic growth in Europe, Japan and China. Overall, the IMF sees global growth in 2018 being 0.2 percentage points higher in the new year.

## Maine Economy

The Consensus Economic Forecasting Committee (CEFC) is scheduled to meet on January 26 to review and possibly revise their November 1, 2017 economic forecast. The CEFC will be briefed on the year-end performance of the U.S. and Maine economies by the State Economist, Maine labor market conditions by the Maine Department of Labor, and state revenues by the Maine Revenue Services' Office of Tax Policy. When the CEFC last met, the fate of federal tax reform was uncertain. Now that federal tax reform is law, the CEFC will need to estimate the impact on the Maine economy. In addition, the committee will, for the first time, provide two alternative economic forecast scenarios that will estimate the impact of moderate and severe recessions on the Maine economy. Those alternative forecasts will be used to stress test state revenues, with the results provided through a joint report of the CEFC and the Revenue Forecasting Committee on October 1, 2018.

AP: mja

## Attachments

cc: Holly Lusk  
Nick Adolphsen  
Grant Pennoyer  
Chris Nolan  
Marc Cyr  
Amanda Rector  
Jim Breece  
Jerome Gerard  
Melissa Gott

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2017  
 For the Fiscal Year Ending June 30, 2018  
 Comparison to Budget

EXHIBIT I

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2018
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b>Sales and Use Tax</b>	105,933,473	100,900,619	5,032,854	5.0%	773,292,082	768,078,292	5,213,790	0.7%	1,405,048,328
<b>Service Provider Tax</b>	4,867,893	4,989,317	(121,424)	(2.4%)	30,301,433	30,422,856	(121,423)	(0.4%)	62,224,469
<b>Individual Income Tax</b>	156,358,060	135,000,000	21,358,060	15.8%	799,257,355	777,850,000	21,407,355	2.8%	1,523,504,704
<b>Corporate Income Tax</b>	23,516,617	23,500,000	16,617	0.1%	73,872,997	73,835,000	37,997	0.1%	171,924,242
<b>Cigarette and Tobacco Tax</b>	7,531,623	9,581,691	(2,050,068)	(21.4%)	62,668,211	64,341,722	(1,673,511)	(2.6%)	129,032,000
<b>Insurance Companies Tax</b>	360,240	440,538	(80,298)	(18.2%)	12,455,441	15,336,457	(2,881,016)	(18.8%)	74,150,000
<b>Estate Tax</b>	1,164,358	1,025,000	139,358	13.6%	8,403,392	6,246,000	2,157,392	34.5%	12,416,710
<b>Fines, Forfeits &amp; Penalties</b>	962,709	1,304,431	(341,722)	(26.2%)	8,634,963	9,322,718	(687,755)	(7.4%)	19,317,146
<b>Income from Investments</b>	494,531	395,272	99,259	25.1%	2,322,750	2,223,491	99,259	4.5%	4,549,680
<b>Transfer from Lottery Commission</b>	6,596,211	5,179,266	1,416,945	27.4%	33,014,544	27,968,037	5,046,507	18.0%	54,900,000
<b>Transfers for Tax Relief Programs</b>	(33,400,563)	(32,300,000)	(1,100,563)	(3.4%)	(40,827,401)	(46,300,000)	5,472,599	11.8%	(64,768,101)
<b>Transfer to Municipal Revenue Sharing</b>	(4,914,140)	(4,903,632)	(10,508)	(0.2%)	(34,293,690)	(33,846,391)	(447,299)	(1.3%)	(68,585,604)
<b>Other Taxes and Fees</b>	8,303,703	8,418,708	(115,005)	(1.4%)	67,655,044	65,497,087	2,157,957	3.3%	135,581,313
<b>Other Revenues</b>	(108,940)	(2,744,185)	2,635,245	96.0%	(11,858,302)	(15,633,048)	3,774,746	24.1%	7,453,037
<b>Total Collected</b>	<u>277,665,775</u>	<u>250,787,025</u>	<u>26,878,750</u>	<u>10.7%</u>	<u>1,784,898,820</u>	<u>1,745,342,221</u>	<u>39,556,599</u>	<u>2.3%</u>	<u>3,466,747,924</u>

NOTES: (1) Included in the above is \$4,914,140 for the month and \$34,293,690 year to date, that was set aside for Revenue Sharing with cities and towns

(2) Figures reflect estimates of the Maine State Revenue Forecasting Committee approved in December 2017

(3) This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Ended December 31, 2017 and 2016  
 For the Fiscal Years Ending June 30, 2018 and 2017  
 Comparison to Prior Year

EXHIBIT II

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Sales and Use Tax	105,933,473	96,522,029	9,411,444	9.8%	773,292,082	733,180,085	40,111,997	5.5%
Service Provider Tax	4,867,893	4,785,560	82,332	1.7%	30,301,433	30,614,765	(313,332)	(1.0%)
Individual Income Tax	156,358,060	149,247,583	7,110,477	4.8%	799,257,355	757,159,427	42,097,928	5.6%
Corporate Income Tax	23,516,617	28,453,433	(4,936,816)	(17.4%)	73,872,997	78,006,979	(4,133,982)	(5.3%)
Cigarette and Tobacco Tax	7,531,623	9,866,922	(2,335,299)	(23.7%)	62,668,211	71,383,572	(8,715,361)	(12.2%)
Insurance Companies Tax	360,240	458,751	(98,511)	(21.5%)	12,455,441	15,648,525	(3,193,083)	(20.4%)
Estate Tax	1,164,358	382,050	782,308	204.8%	8,403,392	10,153,311	(1,749,919)	(17.2%)
Fines, Forfeits & Penalties	962,709	1,097,004	(134,295)	(12.2%)	8,634,963	8,823,458	(188,495)	(2.1%)
Income from Investments	494,531	275,503	219,029	79.5%	2,322,750	1,275,743	1,047,007	82.1%
Transfer from Lottery Commission	6,596,211	5,103,638	1,492,573	29.2%	33,014,544	29,690,154	3,324,390	11.2%
Transfers for Tax Relief Programs	(33,400,563)	(27,171,473)	(6,229,090)	(22.9%)	(40,827,401)	(36,121,245)	(4,706,155)	(13.0%)
Transfer to Municipal Revenue Sharing	(4,914,140)	(4,581,748)	(332,392)	(7.3%)	(34,293,690)	(32,255,774)	(2,037,915)	(6.3%)
Other Taxes and Fees	8,303,703	8,938,968	(635,265)	(7.1%)	67,655,044	71,022,317	(3,367,273)	(4.7%)
Other Revenues	(108,940)	632,887	(741,826)	(117.2%)	(11,858,302)	(9,339,973)	(2,518,329)	(27.0%)
<b>Total Collected</b>	<b>277,665,775</b>	<b>274,011,107</b>	<b>3,654,668</b>	<b>1.3%</b>	<b>1,784,898,820</b>	<b>1,729,241,342</b>	<b>55,657,477</b>	<b>3.2%</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Month Ended December 31, 2017  
 For the Fiscal Year Ending June 30, 2018  
 Comparison to Budget

EXHIBIT III

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2018
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
<b><u>Detail of Other Taxes &amp; Fees</u></b>									
0100s All Others	1,498,752	1,214,733	284,019	23.4%	20,988,369	21,105,809	(117,440)	(0.6%)	32,214,337
0300s Aeronautical Gas Tax	22,471	22,261	210	0.9%	148,055	145,380	2,675	1.8%	268,562
0400s Alcohol Excise Tax	1,534,830	1,311,068	223,762	17.1%	10,580,727	8,489,155	2,091,572	24.6%	15,732,850
0700s Corporation Taxes	191,020	141,374	49,646	35.1%	1,808,022	1,438,825	369,197	25.7%	9,538,649
0800s Public Utilities	183	-	183	-	3,256	-	3,256	-	6,250,000
1000s Banking Taxes	2,277,800	2,195,999	81,801	3.7%	13,350,500	13,175,998	174,502	1.3%	26,891,990
1100s Alcoholic Beverages	460,521	510,347	(49,826)	(9.8%)	2,675,312	2,716,294	(40,982)	(1.5%)	5,053,838
1200s Amusements Tax	-	-	-	-	-	-	-	-	110,000
1300s Harness Racing Pari-mutuel	484,859	684,156	(199,297)	(29.1%)	4,270,997	4,430,109	(159,112)	(3.6%)	8,535,038
1400s Business Taxes	813,388	1,023,700	(210,312)	(20.5%)	3,724,659	3,999,447	(274,788)	(6.9%)	10,288,436
1500s Motor Vehicle Licenses	291,453	313,230	(21,777)	(7.0%)	1,921,540	2,006,444	(84,904)	(4.2%)	4,311,202
1700s Inland Fisheries & Wildlife	689,454	909,087	(219,633)	(24.2%)	7,939,021	7,697,821	241,200	3.1%	15,878,217
1900s Other Licenses	38,974	92,753	(53,779)	(58.0%)	244,587	291,805	(47,218)	(16.2%)	508,194
<b>Total Other Taxes &amp; Fees</b>	<b>8,303,703</b>	<b>8,418,708</b>	<b>(115,005)</b>	<b>(1.4%)</b>	<b>67,655,044</b>	<b>65,497,087</b>	<b>2,157,957</b>	<b>3.3%</b>	<b>135,581,313</b>
<b><u>Detail of Other Revenues</u></b>									
2200s Federal Revenues	39,144	27,916	11,228	40.2%	143,807	167,500	(23,693)	(14.1%)	335,000
2300s County Revenues	-	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	-	23,166	(23,166)	(100.0%)	82,048	138,996	(56,948)	(41.0%)	277,996
2500s Revenues from Private Sources	(49,376)	146,862	(196,238)	(133.6%)	683,706	947,589	(263,883)	(27.8%)	1,527,000
2600s Current Service Charges	1,462,537	1,726,136	(263,599)	(15.3%)	13,323,550	12,157,331	1,166,219	9.6%	24,046,146
2700s Transfers from Other Funds	(1,576,722)	(4,678,250)	3,101,528	66.3%	(26,210,377)	(29,097,717)	2,887,340	9.9%	(18,866,705)
2800s Sales of Property & Equipment	15,478	9,985	5,493	55.0%	118,964	53,253	65,711	123.4%	133,600
<b>Total Other Revenues</b>	<b>(108,940)</b>	<b>(2,744,185)</b>	<b>2,635,245</b>	<b>96.0%</b>	<b>(11,858,302)</b>	<b>(15,633,048)</b>	<b>3,774,746</b>	<b>24.1%</b>	<b>7,453,037</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change



**STATE OF MAINE**

Undedicated Revenues - General Fund  
 For the Sixth Ended December 31, 2017 and 2016  
 For the Fiscal Years Ending June 30, 2018 and 2017  
 Comparison to Prior Year

EXHIBIT IV

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
<b><u>Detail of Other Taxes &amp; Fees</u></b>								
0100s All Others	1,498,752	1,418,051	80,701	5.7%	20,988,369	21,971,783	(983,414)	(4.5%)
0300s Aeronautical Gas Tax	22,471	23,002	(531)	(2.3%)	148,055	146,410	1,645	1.1%
0400s Alcohol Excise Tax	1,534,830	1,352,321	182,509	13.5%	10,580,727	10,329,233	251,495	2.4%
0700s Corporation Taxes	191,020	156,577	34,443	22.0%	1,808,022	1,592,828	215,194	13.5%
0800s Public Utilities	183	20,924	(20,741)	(99.1%)	3,256	43,081	(39,825)	(92.4%)
1000s Banking Taxes	2,277,800	2,598,200	(320,400)	(12.3%)	13,350,500	13,791,250	(440,750)	(3.2%)
1100s Alcoholic Beverages	460,521	544,109	(83,588)	(15.4%)	2,675,312	3,278,565	(603,252)	(18.4%)
1200s Amusements Tax	-	-	-	-	-	-	-	-
1300s Harness Racing Pari-mutuel	484,859	672,214	(187,355)	(27.9%)	4,270,997	4,405,621	(134,625)	(3.1%)
1400s Business Taxes	813,388	1,151,886	(338,498)	(29.4%)	3,724,659	5,427,641	(1,702,982)	(31.4%)
1500s Motor Vehicle Licenses	291,453	296,798	(5,345)	(1.8%)	1,921,540	1,987,514	(65,974)	(3.3%)
1700s Inland Fisheries & Wildlife	689,454	665,795	23,658	3.6%	7,939,021	7,808,288	130,734	1.7%
1900s Other Licenses	38,974	39,091	(117)	(0.3%)	244,587	240,104	4,483	1.9%
<b>Total Other Taxes &amp; Fees</b>	<b>8,303,703</b>	<b>8,938,968</b>	<b>(635,265)</b>	<b>(7.1%)</b>	<b>67,655,044</b>	<b>71,022,317</b>	<b>(3,367,273)</b>	<b>(4.7%)</b>
<b><u>Detail of Other Revenues</u></b>								
2200s Federal Revenues	39,144	44,622	(5,478)	(12.3%)	143,807	125,802	18,005	14.3%
2300s County Revenues	-	-	-	-	-	-	-	-
2400s Revenues from Cities and Towns	-	-	-	-	82,048	62,073	19,975	32.2%
2500s Revenues from Private Sources	(49,376)	4,837	(54,213)	(1120.7%)	683,706	617,393	66,313	10.7%
2600s Current Service Charges	1,462,537	1,732,231	(269,694)	(15.6%)	13,323,550	14,036,426	(712,876)	(5.1%)
2700s Transfers from Other Funds	(1,576,722)	(1,254,203)	(322,519)	(25.7%)	(26,210,377)	(24,415,469)	(1,794,909)	(7.4%)
2800s Sales of Property & Equipment	15,478	105,399	(89,921)	(85.3%)	118,964	233,801	(114,836)	(49.1%)
<b>Total Other Revenues</b>	<b>(108,940)</b>	<b>632,887</b>	<b>(741,826)</b>	<b>(117.2%)</b>	<b>(11,858,302)</b>	<b>(9,339,973)</b>	<b>(2,518,329)</b>	<b>(27.0%)</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Month Ended December 31, 2017  
 For the Fiscal Year Ending June 30, 2018  
 Comparison to Budget

EXHIBIT V

	Month				Year to Date				Total Budgeted Fiscal Year Ending 6-30-2018
	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	Actual	Budget	Variance Over/(Under)	Percent Over/(Under)	
Fuel Taxes	18,839,849	19,015,323	(175,474)	(0.9%)	118,313,674	117,893,456	420,218	0.4%	224,172,333
Motor Vehicle Registration & Fees	3,507,568	3,613,957	(106,389)	(2.9%)	42,185,999	40,215,815	1,970,184	4.9%	87,121,559
Motor Vehicle Inspection Fees	708,911	300,200	408,711	136.1%	1,947,226	1,537,616	409,610	26.6%	3,202,500
Miscellaneous Taxes & Fees	140,800	107,750	33,050	30.7%	745,582	666,728	78,854	11.8%	1,293,729
Fines, Forfeits & Penalties	50,808	54,729	(3,921)	(7.2%)	412,432	407,218	5,214	1.3%	739,039
Earnings on Investments	25,966	17,479	8,487	48.6%	150,797	214,725	(63,928)	(29.8%)	98,168
All Other	348,310	487,540	(139,230)	(28.6%)	7,331,754	7,275,335	56,419	0.8%	10,502,160
<b>Total Collected</b>	<b>23,622,212</b>	<b>23,596,978</b>	<b>25,234</b>	<b>0.1%</b>	<b>171,087,464</b>	<b>168,210,893</b>	<b>2,876,571</b>	<b>1.7%</b>	<b>327,129,488</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**STATE OF MAINE**

Undedicated Revenues - Highway Fund  
 For the Sixth Ended December 31, 2017 and 2016  
 For the Fiscal Years Ending June 30, 2018 and 2017  
 Comparison to Prior Year

EXHIBIT VI

	Month				Year to Date			
	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)	Current Year	Prior Year	Variance Over/(Under)	Percent Over/(Under)
Fuel Taxes	18,839,849	19,407,146	(567,297)	(2.9%)	118,313,674	119,870,542	(1,556,868)	(1.3%)
Motor Vehicle Registration & Fees	3,507,568	3,894,677	(387,109)	(9.9%)	42,185,999	42,238,664	(52,665)	(0.1%)
Motor Vehicle Inspection Fees	708,911	685,384	23,528	3.4%	1,947,226	1,867,374	79,852	4.3%
Miscellaneous Taxes & Fees	140,800	162,961	(22,161)	(13.6%)	745,582	728,491	17,092	2.3%
Fines, Forfeits & Penalties	50,808	63,271	(12,463)	(19.7%)	412,432	411,283	1,149	0.3%
Earnings on Investments	25,966	29,593	(3,626)	(12.3%)	150,797	164,524	(13,727)	(8.3%)
All Other	348,310	496,662	(148,352)	(29.9%)	7,331,754	5,956,088	1,375,666	23.1%
<b>Total Collected</b>	<b>23,622,212</b>	<b>24,739,693</b>	<b>(1,117,481)</b>	<b>(4.5%)</b>	<b>171,087,464</b>	<b>171,236,966</b>	<b>(149,502)</b>	<b>(0.1%)</b>

NOTE: This report has been prepared from preliminary month end figures and is subject to change

**Maine Revenue Services  
Taxable Sales by Sector  
In Thousands of Dollars**

	November '17	% Ch.	November '16	% Ch.	November '15	Average Last 3 Mos. Vs. Last Yr. % Change	Moving Total Last 12 Mos. Vs. Prior % Change	YTD Growth CY'17 vs. '16 Thru. November % Change
Building Supply	\$237,345.9	12.4%	\$211,160.4	1.9%	\$207,315.7	8.5%	5.0%	5.6%
Food Store	\$177,079.5	3.0%	\$171,906.8	29.3%	\$132,942.5	2.4%	4.6%	3.2%
General Merchandise	\$350,780.5	14.4%	\$306,641.2	5.7%	\$290,030.8	8.0%	6.0%	6.3%
Other Retail	\$209,672.5	4.8%	\$200,014.3	11.6%	\$179,184.6	1.3%	4.0%	3.3%
Auto/Transportation	\$383,394.1	7.2%	\$357,613.0	4.9%	\$340,815.3	3.9%	4.4%	4.2%
Restaurant	\$184,439.8	7.1%	\$172,250.9	6.3%	\$162,026.2	4.0%	3.5%	3.5%
Lodging	\$32,969.3	23.6%	\$26,676.3	9.5%	\$24,367.4	4.6%	6.9%	6.8%
Consumer Sales	\$1,573,523.2	8.8%	\$1,446,262.9	8.2%	\$1,336,682.5	3.7%	4.7%	4.6%
Business Operating	\$184,609.0	7.1%	\$172,305.2	7.4%	\$160,383.5	1.6%	2.5%	2.9%
Total	\$1,757,983.0	8.6%	\$1,618,568.1	8.1%	\$1,497,066.0	4.5%	4.5%	4.4%
Utilities	\$111,076.5	3.5%	\$107,274.8	2.7%	\$104,408.5			
Total plus Utilities	\$1,869,059.5	8.3%	\$1,725,842.9	7.8%	\$1,601,474.5			