

STATE of MAINE



Compendium of State Fiscal Information

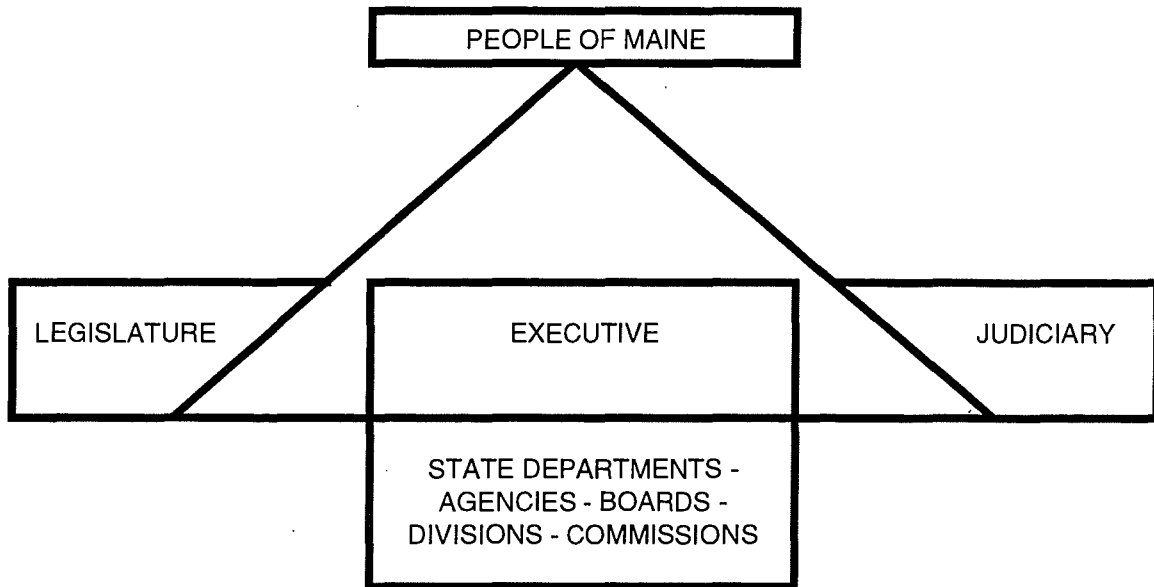
THROUGH FISCAL YEAR
ENDING JUNE 30, 1997

PREPARED BY:

PUB. #29
May, 1998

Maine State Legislature
Office of
Fiscal and Program Review

STATE OF MAINE



COMPENDIUM OF STATE FISCAL INFORMATION THROUGH FISCAL YEAR ENDING JUNE 30, 1997

PUB #29
MAY, 1998

Prepared by
MAINE STATE LEGISLATURE
OFFICE OF
FISCAL AND PROGRAM REVIEW

COMPENDIUM OF STATE FISCAL INFORMATION

CONTENTS

	Page
Introduction	1
Total Operating Funds, Table of Revenues and Expenditures	2
Total Operating Funds, Graph of Revenues and Expenditures	3
General Fund, Table of Revenues and Expenditures	4
General Fund, Graph of Revenues and Expenditures	5
Highway Fund, Table of Revenues and Expenditures	6
Highway Fund, Graph of Revenues and Expenditures	7
Other Special Revenue Funds, Table of Revenues and Expenditures	8
Other Special Revenue Funds, Graph of Revenues and Expenditures	9
General Fund Expenditures of State Contingent Account	10
Listing of Major Tax and Revenue Sources, Table of	11
Sales and Use Taxes	12
Income Taxes	13,14
Franchise Tax on Financial Institutions	15
Gross Receipts.....	15
Liquor Taxes	15,16
Cigarette Tax	16
Tobacco Products Tax	17
Lottery Revenue	17
Pari-Mutuel Revenue.....	17,18
Estate Tax	18
Real Estate Transfer Tax	18
Railroad Company Tax	19
Telecommunications Personal Property Tax.....	19
Hospital Assessment Tax	19
Insurance Company Tax	19
Employment Rehabilitation Fund Assessment	20
Assessment on Workers Compensation Insurers and Self-Insured Employers	20,21
Fire Investigation and Prevention Tax	21
Gasoline Tax	21,22
Special Fuel Tax.....	22
Road Use Taxes.....	22
Aeronautical Gasoline Tax	22
Aeronautical Jet Fuel Tax	22
Motor Vehicle and Operator's License Fees.....	23,24

	Page
Inland Fisheries and Wildlife Licenses	25,26,27,28
Spruce Budworm Management Tax	28
Sardine Tax	28,29
Blueberry Tax	29
Mahogany Quahog Tax	29
Potato Tax	29
Milk Handling Tax	29,30
Maine Milk Pool	30
Commercial Forestry Excise Tax	30
Mining Excise Tax	30
Unorganized Territory Educational & Services Tax	31
Recycling Assistance Fee	31
 Bonded Debt, Summary of	 32,33
 Maine and New England Comparison Graphs	
State and Local Tax Revenue	34
Personal Income Tax	35
Sales Tax	36
Property Tax	37

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 table on page 2 provides a summary of total revenues and expenditures of these three major operating funds.

The **GENERAL FUND** is the primary operating fund of Maine State Government. It receives revenue from general state revenue sources not otherwise accounted for in another fund. The largest sources of revenue are from the Individual Income Tax and Sales and Use Taxes. The table on page 4 provides a summary of revenues and expenditures of the General Fund.

The **HIGHWAY FUND** is used to account for revenue derived from fees, excises and license taxes relating to the registration, operation, and use of vehicles on public highways and to fuel used for the propulsion of these vehicles. Pursuant to the Constitution of Maine, Article IX, Section 19, this revenue must be used for highway related activities. This revenue is expended primarily within the Departments of Transportation, Public Safety and Secretary of State (Bureau of Motor Vehicles). The table on page 6 summarizes the revenues and expenditures of the Highway Fund.

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, including federal matching funds and grants. The table on page 8 summarizes the revenues and expenditures grouped under Other Special Revenue Funds.

In addition to the three operating funds that are listed above, there are numerous other funds that are used to record specific activities. The *Debt Service Fund* is used to account for issuance of general obligation debt and the use of general obligation debt proceeds as well as the revenue collected for the payment of principal and interest on certain revenue bonds. *Capital Project Funds* are used to account for financial resources used to acquire or contract major capital assets other than those financed by proprietary funds. Proprietary funds are used to account for on-going activities supported by fees for goods or services with *Enterprise Funds* accounting for activities offering goods and services to the general public and *Internal Services Funds* accounting for the offering of goods and services between state agencies. Fiduciary funds, including *Expendable Trust Funds*, *Non-expendable Trust Funds* and *Agency Funds*, are used to account for assets held by the State acting as a trustee or an agent for individuals, organizations or other funds.

The information contained in this report was compiled from the following sources:

- the Bureau of Revenue Services (Maine Revenue Services);
- the Bureau of Accounts and Control;
- State Treasury reports;
- the Maine Revised Statutes Annotated;
- various state departments and agencies;
- the Bureau of the Census, U.S. Department of Commerce; and
- financial reports and records of the Legislature's Office of Fiscal and Program Review.

TOTAL OPERATING FUNDS
(General Fund - Highway Fund - Other Special Revenue Funds)
Fiscal Years 1993 - 1997

Revenues

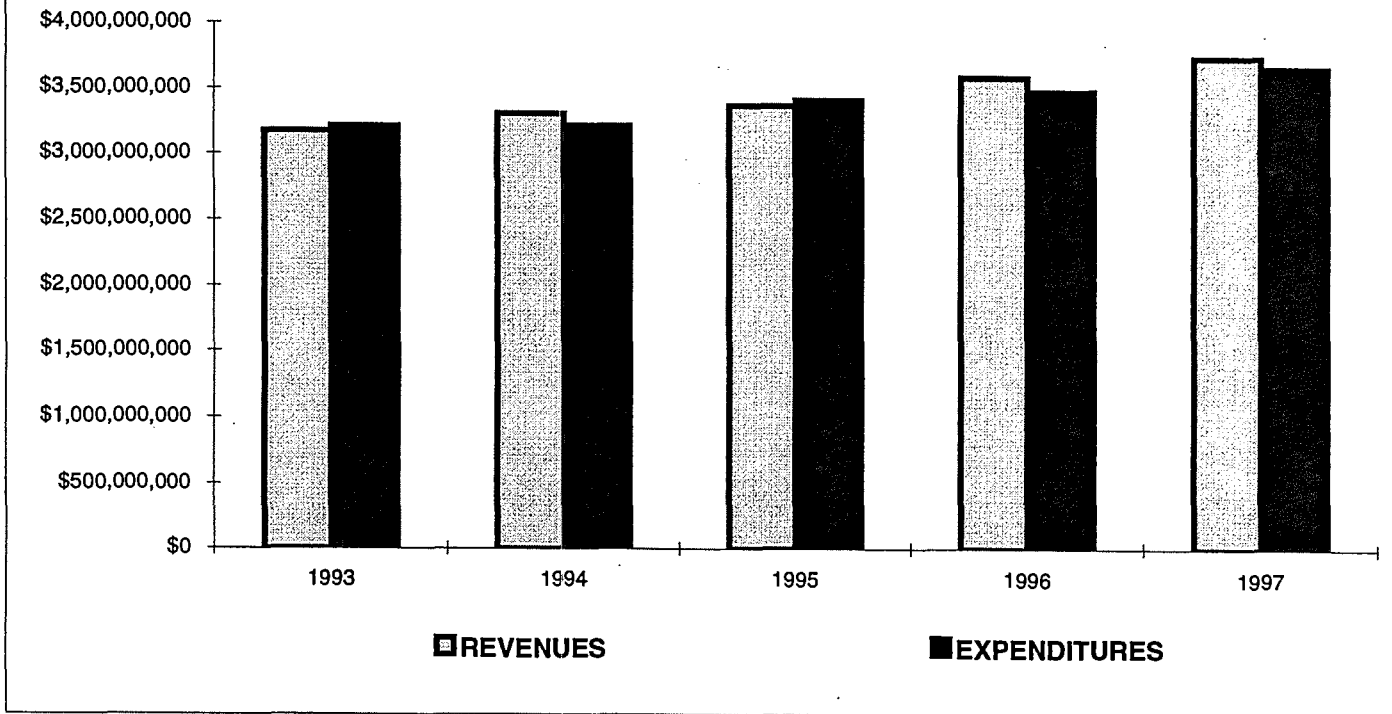
REVENUES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
From Federal Government	\$1,081,173,733	34.06%	\$1,059,253,063	32.00%	\$1,104,096,105	32.70%	\$1,168,803,142	32.52%	\$1,221,712,470	32.56%
Income Taxes	\$689,871,549	21.73%	\$702,034,088	21.21%	\$700,547,539	20.75%	\$780,552,265	21.72%	\$868,992,824	23.16%
Sales - Use Taxes	\$625,429,292	19.70%	\$673,754,273	20.36%	\$716,198,732	21.21%	\$726,821,334	20.22%	\$741,947,684	19.77%
Other Taxes	\$125,719,492	3.96%	\$188,870,891	5.71%	\$175,216,745	5.19%	\$212,047,706	5.90%	\$221,721,039	5.91%
Gasoline - Use Fuel Tax (Net)	\$137,698,328	4.34%	\$140,257,885	4.24%	\$144,193,145	4.27%	\$147,140,085	4.09%	\$147,896,269	3.94%
Other Revenues	\$84,844,524	2.67%	\$104,279,160	3.15%	\$103,799,028	3.07%	\$107,647,064	2.99%	\$122,724,391	3.27%
Service Charges - Current Services	\$110,243,780	3.47%	\$105,093,165	3.18%	\$99,331,321	2.94%	\$131,685,050	3.66%	\$95,142,632	2.54%
Motor Vehicle & Operator's License Fees	\$53,541,611	1.69%	\$59,794,933	1.81%	\$62,558,248	1.85%	\$61,329,049	1.71%	\$61,803,595	1.65%
Insurance Company Taxes	\$50,811,480	1.60%	\$50,440,796	1.52%	\$49,262,368	1.46%	\$50,367,127	1.40%	\$53,598,884	1.43%
Cigarette Tax	\$51,978,063	1.64%	\$48,674,771	1.47%	\$48,631,747	1.44%	\$47,601,774	1.32%	\$48,047,995	1.28%
Lottery Commission Transfers	\$36,538,425	1.15%	\$45,393,735	1.37%	\$41,185,167	1.22%	\$37,736,554	1.05%	\$40,937,096	1.09%
Public Utilities Taxes	\$29,042,191	0.91%	\$32,234,244	0.97%	\$28,361,773	0.84%	\$34,832,484	0.97%	\$37,975,781	1.01%
Liquor - Beer (Net)	\$29,795,648	0.94%	\$21,977,485	0.66%	\$20,128,226	0.60%	\$21,446,967	0.60%	\$20,661,837	0.55%
Transfers From Other Funds	\$29,470,958	0.93%	\$33,619,441	1.02%	\$33,476,324	0.99%	\$20,394,000	0.57%	\$18,145,253	0.48%
Inheritance - Estate Taxes	\$9,152,456	0.29%	\$10,080,223	0.30%	\$17,124,388	0.51%	\$12,379,606	0.34%	\$14,770,860	0.39%
Unorganized Territory Tax	\$12,697,306	0.40%	\$14,934,310	0.45%	\$13,736,634	0.41%	\$14,154,184	0.39%	\$12,989,774	0.35%
Hunting - Fishing Licenses	\$11,602,693	0.37%	\$11,804,595	0.36%	\$12,518,640	0.37%	\$12,922,652	0.36%	\$12,699,714	0.34%
From Local Governments	\$3,586,090	0.11%	\$5,143,886	0.16%	\$4,551,168	0.13%	\$3,649,005	0.10%	\$6,172,747	0.16%
Commission on Pari-mutuels	\$1,107,403	0.03%	\$2,084,520	0.06%	\$1,876,656	0.06%	\$3,006,315	0.08%	\$4,185,206	0.11%
TOTAL OPERATING REVENUES	\$3,174,305,022	100.0%	\$3,309,725,464	100.0%	\$3,376,793,954	100.0%	\$3,594,516,363	100.0%	\$3,752,126,051	100.0%

Expenditures

EXPENDITURES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$274,973,144	8.56%	\$306,932,071	9.53%	\$338,789,062	9.91%	\$347,829,708	9.96%	\$359,215,871	9.78%
Economic Development	\$73,327,082	2.28%	\$75,162,354	2.33%	\$90,967,097	2.66%	\$95,176,202	2.72%	\$94,542,937	2.57%
Education and Culture	\$939,060,306	29.23%	\$898,542,092	27.90%	\$957,299,152	27.99%	\$969,862,757	27.76%	\$980,623,058	26.69%
Human Services	\$1,382,349,973	43.02%	\$1,445,362,099	44.88%	\$1,533,164,421	44.83%	\$1,549,546,137	44.35%	\$1,679,245,056	45.71%
Labor	\$152,423,393	4.74%	\$103,160,570	3.20%	\$62,406,550	1.82%	\$54,528,654	1.56%	\$77,793,831	2.12%
Natural Resources	\$71,736,609	2.23%	\$72,359,815	2.25%	\$87,097,962	2.55%	\$83,098,613	2.38%	\$87,259,366	2.38%
Public Protection	\$53,627,289	1.67%	\$56,596,906	1.76%	\$56,640,292	1.66%	\$56,733,000	1.62%	\$63,356,789	1.72%
Transportation	\$265,584,196	8.27%	\$262,647,034	8.15%	\$293,353,794	8.58%	\$337,090,109	9.65%	\$331,557,194	9.03%
TOTAL OPERATING EXPENDITURES	\$3,213,081,992	100.0%	\$3,220,762,941	100.0%	\$3,419,718,330	100.0%	\$3,493,865,180	100.0%	\$3,673,594,102	100.0%

Note: Does not include proceeds from bonds, debt service funds, proprietary funds or fiduciary funds.

**TOTAL OPERATING FUNDS
(General Fund - Highway Fund - Other Special Revenue Funds)
Revenues and Expenditures
Fiscal Years 1993 - 1997**



	1993	1994	1995	1996	1997
REVENUES	\$3,174,305,022	\$3,309,725,464	\$3,376,793,954	\$3,594,516,363	\$3,752,126,051
EXPENDITURES	\$3,213,081,992	\$3,220,762,941	\$3,419,718,330	\$3,493,865,180	\$3,673,594,102

GENERAL FUND
Fiscal Years 1993 - 1997

1993
Liquor

included licenses but not premium taxes

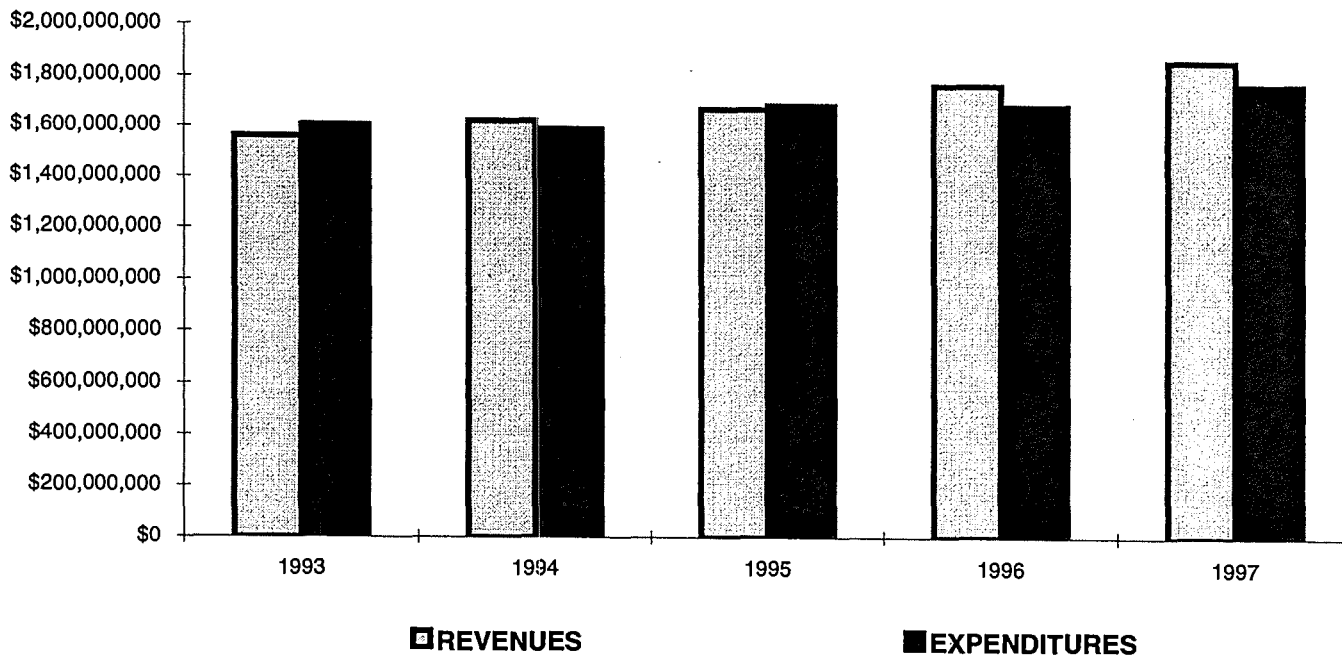
Revenues

REVENUES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Income Tax - Individual	\$585,677,395	37.51%	\$580,609,544	35.75%	\$604,957,906	36.19%	\$674,507,957	38.19%	\$733,066,992	39.35%
Sales - Use Taxes	\$596,160,189	38.18%	\$641,609,380	39.51%	\$682,129,779	40.80%	\$692,502,042	39.20%	\$707,353,985	37.97%
Income Tax - Corporate	\$72,334,568	4.63%	\$86,805,482	5.35%	\$58,404,055	3.49%	\$67,344,662	3.81%	\$92,816,774	4.98%
Other Taxes	\$32,568,603	2.09%	\$47,183,043	2.91%	\$51,221,021	3.06%	\$54,471,799	3.08%	\$53,963,849	2.90%
Cigarette Tax	\$51,978,063	3.33%	\$48,674,771	3.00%	\$48,631,747	2.91%	\$47,601,774	2.69%	\$48,047,995	2.58%
Lottery Commission Transfers	\$36,538,425	2.34%	\$45,393,735	2.80%	\$41,185,167	2.46%	\$37,736,554	2.14%	\$40,937,096	2.20%
Insurance Company Taxes	\$38,778,711	2.48%	\$36,742,322	2.26%	\$35,949,024	2.15%	\$35,518,538	2.01%	\$39,642,756	2.13%
Other Revenues	\$21,093,193	1.35%	\$26,562,845	1.64%	\$29,996,036	1.79%	\$30,505,906	1.73%	\$35,552,157	1.91%
Public Utilities Taxes	\$23,558,095	1.51%	\$26,930,195	1.66%	\$27,907,278	1.67%	\$28,853,169	1.63%	\$28,600,511	1.54%
Liquor - Beer (Net)	\$29,795,648	1.91%	\$21,977,485	1.35%	\$20,128,226	1.20%	\$21,446,967	1.21%	\$20,661,837	1.11%
Transfers from Other Funds	\$15,601,944	1.00%	\$11,852,946	0.73%	\$16,608,832	0.99%	\$16,691,434	0.94%	\$16,692,584	0.90%
Service Charges - Current Services	\$33,210,849	2.13%	\$26,081,628	1.61%	\$20,693,309	1.24%	\$20,003,177	1.13%	\$15,425,839	0.83%
Inheritance - Estate Taxes	\$9,152,456	0.59%	\$10,080,223	0.62%	\$17,124,388	1.02%	\$12,379,606	0.70%	\$14,770,860	0.79%
Unorganized Territory Tax	\$8,624,272	0.55%	\$8,476,740	0.52%	\$9,567,563	0.57%	\$9,135,576	0.52%	\$8,388,418	0.45%
From Federal Government	\$5,559,544	0.36%	\$3,845,746	0.24%	\$6,262,293	0.37%	\$16,766,839	0.95%	\$6,042,746	0.32%
Commission on Pari-mutuels	\$604,872	0.04%	\$839,213	0.05%	\$687,794	0.04%	\$616,374	0.03%	\$1,018,043	0.05%
From Local Governments	\$165,811	0.01%	\$223,188	0.01%	\$282,012	0.02%	\$318,385	0.02%	\$103,860	0.01%
TOTAL GENERAL FUND REVENUES	\$1,561,402,638	100.0%	\$1,623,888,486	100.0%	\$1,671,736,430	100.0%	\$1,766,400,759	100.0%	\$1,863,086,302	100.0%

Expenditures

EXPENDITURES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$175,644,546	10.93%	\$193,450,601	12.15%	\$216,224,143	12.82%	\$224,278,936	13.31%	\$235,210,437	13.30%
Economic Development	\$30,009,893	1.87%	\$23,700,041	1.49%	\$27,925,086	1.66%	\$30,642,822	1.82%	\$30,290,458	1.71%
Education and Culture	\$854,090,981	53.16%	\$800,836,019	50.28%	\$854,863,663	50.67%	\$868,287,442	51.52%	\$891,457,678	50.40%
Human Services	\$492,642,126	30.66%	\$523,777,726	32.88%	\$531,712,577	31.52%	\$506,056,124	30.03%	\$545,414,721	30.84%
Labor	\$5,339,202	0.33%	\$4,551,910	0.29%	\$6,250,027	0.37%	\$4,307,867	0.26%	\$11,274,493	0.64%
Natural Resources	\$34,435,122	2.14%	\$32,935,936	2.07%	\$36,591,740	2.17%	\$37,564,351	2.23%	\$38,891,554	2.20%
Public Protection	\$11,745,211	0.73%	\$11,246,919	0.71%	\$11,310,509	0.67%	\$11,304,252	0.67%	\$13,336,402	0.75%
Transportation	\$2,713,150	0.17%	\$2,305,149	0.14%	\$2,119,899	0.13%	\$2,765,334	0.16%	\$2,776,792	0.16%
TOTAL GENERAL FUND EXPENDITURES	\$1,606,620,231	100.0%	\$1,592,804,301	100.0%	\$1,686,997,644	100.0%	\$1,685,207,128	100.0%	\$1,768,652,535	100.0%

**GENERAL FUND
Revenues and Expenditures
Fiscal Years 1993 - 1997**



	1993	1994	1995	1996	1997
REVENUES	\$1,561,402,638	\$1,623,888,486	\$1,671,736,430	\$1,766,400,759	\$1,863,086,302
EXPENDITURES	\$1,606,620,231	\$1,592,804,301	\$1,686,997,644	\$1,685,207,128	\$1,768,652,535

HIGHWAY FUND
Fiscal Years 1993 - 1997

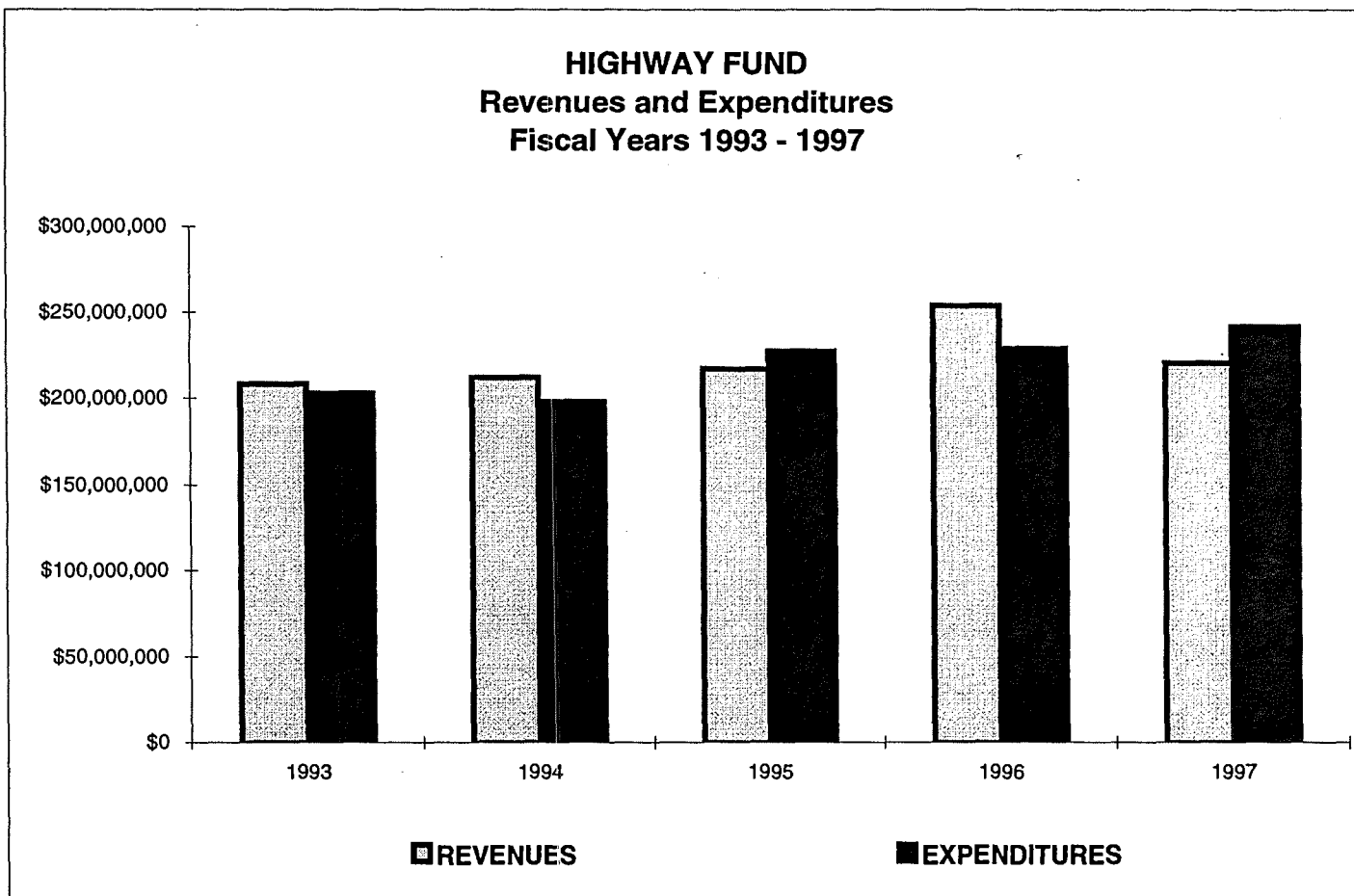
Revenues

REVENUES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
Gasoline Tax (Net)	\$112,426,691	53.99%	\$114,810,983	54.13%	\$115,650,497	53.19%	\$117,679,527	46.29%	\$118,471,766	53.62%
Motor Vehicle & Operator's License Fees	\$53,541,611	25.71%	\$59,794,933	28.19%	\$62,558,248	28.77%	\$61,329,049	24.12%	\$61,803,595	27.97%
Use Fuel Tax (Net)	\$22,522,081	10.82%	\$23,181,233	10.93%	\$25,965,890	11.94%	\$26,703,576	10.50%	\$26,705,908	12.09%
Service Charges - Current Services	\$18,088,306	8.69%	\$12,694,062	5.98%	\$11,485,990	5.28%	\$44,240,189	17.40%	\$10,115,098	4.58%
Other Revenues	\$1,179,597	0.57%	\$1,207,673	0.57%	\$1,441,154	0.66%	\$3,689,686	1.45%	\$3,357,686	1.52%
Other Taxes	\$487,121	0.23%	\$436,661	0.21%	\$425,019	0.20%	\$605,837	0.24%	\$487,832	0.22%
From Local Governments	(\$4,706)	0.00%	(\$20,255)	-0.01%	(\$114,068)	-0.05%	(\$32,944)	-0.01%	\$733	0.00%
TOTAL HIGHWAY FUND REVENUES	\$208,240,701	100.0%	\$212,105,290	100.0%	\$217,412,730	100.0%	\$254,214,920	100.0%	\$220,942,618	100.0%

Expenditures

EXPENDITURES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$15,745,766	7.76%	\$19,872,797	10.05%	\$22,575,579	9.91%	\$22,751,419	9.92%	\$23,999,153	9.91%
Economic Development	\$162,732	0.08%	\$152,368	0.08%	\$162,192	0.07%	\$155,049	0.07%	\$162,060	0.07%
Public Protection	\$21,941,367	10.82%	\$22,338,022	11.30%	\$23,921,531	10.50%	\$24,218,514	10.56%	\$22,758,657	9.40%
Transportation	\$165,016,539	81.34%	\$155,397,667	78.58%	\$181,141,606	79.52%	\$182,292,557	79.46%	\$195,215,460	80.62%
TOTAL HIGHWAY FUND EXPENDITURES	\$202,866,404	100.0%	\$197,760,854	100.0%	\$227,800,908	100.0%	\$229,417,539	100.0%	\$242,135,330	100.0%

**HIGHWAY FUND
Revenues and Expenditures
Fiscal Years 1993 - 1997**



	1993	1994	1995	1996	1997
REVENUES	\$208,240,701	\$212,105,290	\$217,412,730	\$254,214,920	\$220,942,618
EXPENDITURES	\$202,866,404	\$197,760,854	\$227,800,908	\$229,417,539	\$242,135,330

OTHER SPECIAL REVENUE FUNDS
Fiscal Years 1993 - 1997

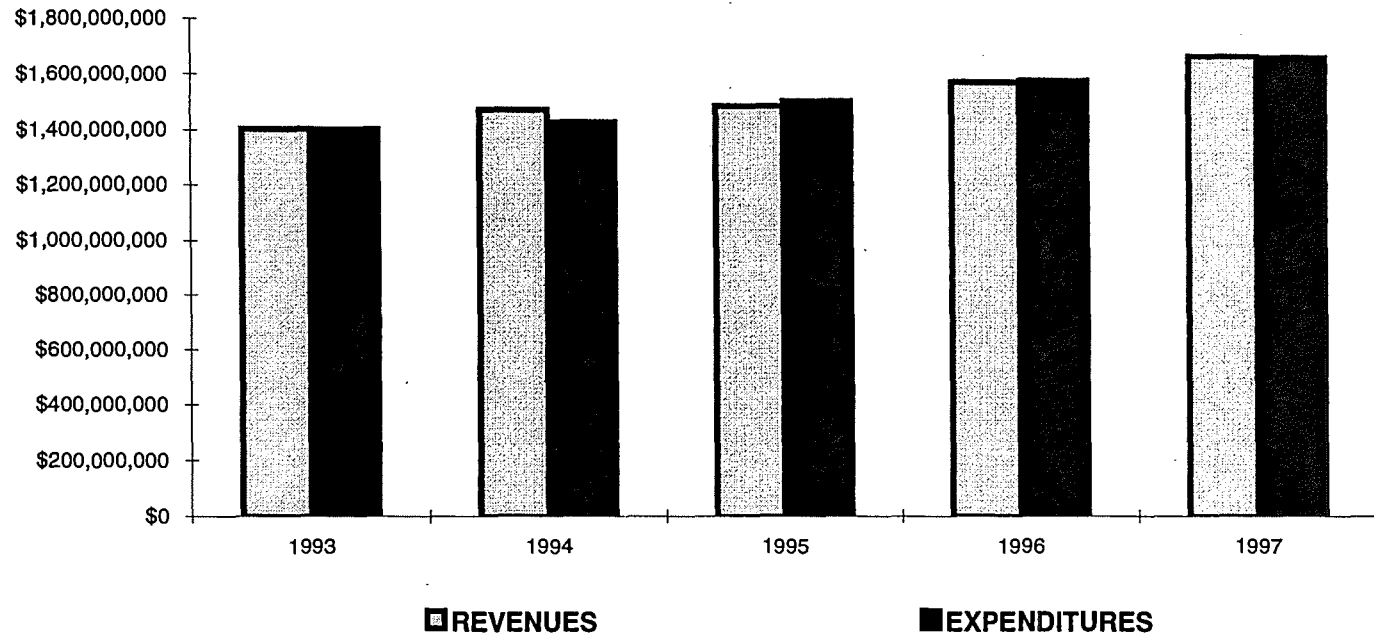
Revenues

REVENUES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
From Federal Government	\$1,075,614,189	76.57%	\$1,055,407,317	71.61%	\$1,097,833,812	73.80%	\$1,152,036,303	73.20%	\$1,215,669,724	72.88%
Other Taxes	\$109,825,337	7.82%	\$159,154,917	10.80%	\$137,312,353	9.23%	\$177,884,547	11.30%	\$192,057,485	11.51%
Other Revenues	\$62,571,734	4.45%	\$76,508,642	5.19%	\$72,361,838	4.86%	\$73,451,472	4.67%	\$83,814,549	5.02%
Service Charges - Current Services	\$58,944,625	4.20%	\$66,317,475	4.50%	\$67,152,022	4.51%	\$67,441,684	4.29%	\$69,601,695	4.17%
Income Tax - Individual	\$28,494,179	2.03%	\$31,216,332	2.12%	\$32,557,928	2.19%	\$34,982,545	2.22%	\$38,780,085	2.32%
Sales - Use Taxes	\$29,269,103	2.08%	\$32,144,893	2.18%	\$34,068,953	2.29%	\$34,319,292	2.18%	\$34,593,699	2.07%
Insurance Company Taxes	\$12,032,769	0.86%	\$13,698,474	0.93%	\$13,313,344	0.89%	\$14,848,589	0.94%	\$13,956,128	0.84%
From Local Governments	\$3,424,985	0.24%	\$4,940,953	0.34%	\$4,383,224	0.29%	\$3,363,564	0.21%	\$6,068,154	0.36%
Unorganized Territory Tax	\$4,073,034	0.29%	\$6,457,570	0.44%	\$4,169,071	0.28%	\$5,018,608	0.32%	\$4,601,356	0.28%
Income Tax - Corporate	\$3,365,407	0.24%	\$3,402,730	0.23%	\$4,627,650	0.31%	\$3,717,101	0.24%	\$4,328,973	0.26%
Gasoline - Use Fuel Tax (Net)	\$2,749,556	0.20%	\$2,265,669	0.15%	\$2,576,758	0.17%	\$2,756,982	0.18%	\$2,718,595	0.16%
Transfers from Other Funds	\$13,869,014	0.99%	\$21,766,495	1.48%	\$16,867,492	1.13%	\$3,702,566	0.24%	\$1,452,669	0.09%
Sardine Development Tax	\$269,795	0.02%	\$301,826	0.02%	\$273,880	0.02%	\$197,208	0.01%	\$257,980	0.02%
Hunting, Fishing, & Miscellaneous Licenses	\$157,956	0.01%	\$148,395	0.01%	\$146,469	0.01%	\$180,223	0.01%	\$196,040	0.01%
TOTAL OTHER SPECIAL REVENUE FUNDS - REVENUES	\$1,404,661,683	100.0%	\$1,473,731,688	100.0%	\$1,487,644,794	100.0%	\$1,573,900,684	100.0%	\$1,668,097,132	100.0%

Expenditures

EXPENDITURES	1993		1994		1995		1996		1997	
	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total	\$	% of Total
General Government	\$83,582,832	5.95%	\$93,608,673	6.55%	\$99,989,340	6.64%	\$100,799,353	6.38%	\$100,006,281	6.01%
Economic Development	\$43,154,457	3.07%	\$51,309,945	3.59%	\$62,879,819	4.18%	\$64,378,331	4.08%	\$64,090,419	3.85%
Education and Culture	\$84,969,325	6.05%	\$97,706,073	6.83%	\$102,435,489	6.81%	\$101,575,315	6.43%	\$89,165,380	5.36%
Human Services	\$889,707,847	63.39%	\$921,584,373	64.44%	\$1,001,451,844	66.55%	\$1,043,490,013	66.08%	\$1,133,830,335	68.19%
Labor	\$147,084,191	10.48%	\$98,608,660	6.89%	\$56,156,523	3.73%	\$50,220,787	3.18%	\$66,519,338	4.00%
Natural Resources	\$37,301,487	2.66%	\$39,423,879	2.76%	\$50,506,222	3.36%	\$45,534,262	2.88%	\$48,367,812	2.91%
Public Protection	\$19,940,711	1.42%	\$23,011,965	1.61%	\$21,408,252	1.42%	\$21,210,234	1.34%	\$27,261,730	1.64%
Transportation	\$97,854,507	6.97%	\$104,944,218	7.34%	\$110,092,289	7.32%	\$152,032,218	9.63%	\$133,564,942	8.03%
TOTAL OTHER SPECIAL REVENUE FUNDS - EXPENDITURES	\$1,403,595,357	100.0%	\$1,430,197,786	100.0%	\$1,504,919,778	100.0%	\$1,579,240,513	100.0%	\$1,662,806,237	100.0%

**OTHER SPECIAL REVENUE FUNDS
Revenues and Expenditures
Fiscal Years 1993 - 1997**



	1993	1994	1995	1996	1997
REVENUES	\$1,404,661,683	\$1,473,731,688	\$1,487,644,794	\$1,573,900,684	\$1,668,097,132
EXPENDITURES	\$1,403,595,357	\$1,430,197,786	\$1,504,919,778	\$1,579,240,513	\$1,662,806,237

EXPENDITURES OF STATE CONTINGENT ACCOUNT

<u>Fiscal Year</u>	<u>Actual Expenditures</u>
1978	57,110
1979	347,875
1980	209,264
1981	128,281
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
1995	1,926,285
1996	1,824,254
1997	2,225,755
Balance July 1, 1997	\$ 350,000

The State Contingent Account, established by M.R.S.A. 5, Section 1507, is a General Fund account. The resources of the account are replenished at the close of each fiscal year by transfers from the General Fund up to a maximum amount for any fiscal year, currently \$350,000. The Governor may allocate funds from this account for a number of specific purposes including "emergencies." A separate statement is required in the State Controller's official report to detail all transfers made from this account. Section 1507 includes the specific authorizations governing the use of this account.

Notes: PL 1985, c. 759, increased annual cap to \$675,000 in fiscal year 1986-87 and \$600,000 in fiscal years thereafter. PL 1987, c. 816, Part N, effective June 30, 1988, increased annual cap to \$1,350,000 beginning in fiscal year 1988-89 to provide an additional \$750,000 for Job Development Training. 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. PL 1995, c. 464, sections 1 and 2 repealed the authority to transfer year-end balances to the State Contingent Account effective July 1, 1997 and instead authorized the Governor to request a maximum General Fund appropriation of \$2,350,000 per year. PL 1995, c. 665, Part DD authorized the transfer of up to \$2,000,000 in fiscal year 1996-97 from the State Contingent Account, job development training to the Governor's Training Initiative Program. PL 1997, c. 24, Part C, restored the authority to transfer year-end balances to the State Contingent Account, effective for the close of fiscal year 1996-97 and thereafter, but capped the amount at \$350,000. The Governor may still request a General Fund appropriation to bring the total available in the State Contingent Account to a maximum of \$2,350,000.

The expenditures for fiscal year 1990-91 reflect a transfer of \$550,000 to General Fund Undedicated Revenue in accordance with PL 1991, c. 9. The expenditures for fiscal year 1992-93 reflect a transfer of \$200,000 to General Fund unappropriated surplus in accordance with PL 1993, c. 6.

LISTING OF MAJOR TAX AND REVENUE SOURCES

STATE TAX OR REVENUE SOURCE	UNDEDICATED ACCRUES TO GENERAL FUND	DEDICATED ACCRUES TO HIGHWAY FUND	DEDICATED ACCRUES TO SPECIAL FUNDS
Sales and Use Taxes ⁽¹⁾	x		x-Local Government Fund
Income Taxes-Individual & Corporate ⁽¹⁾	x		x-Local Government Fund
Bank Franchise Tax ⁽¹⁾	x		x-Local Government Fund
Gross Receipts Tax	x		
Liquor Taxes	x		
Cigarette Tax	x		x-Tobacco Tax Relief Fund
Tobacco Products Tax	x		
Lottery Revenue	x		x-Maine Outdoor Heritage Fund
Pari-Mutuel Revenue	x		x-Stipend Fund & Sire Stakes Fund
Estate Tax	x		
Real Estate Transfer Tax	x		x-H.O.M.E. Fund
Railroad Company Tax	x		
Telecommunications Personnel Property Tax	x		
Hospital Assessment Tax			x-Medical Care (Payments to Providers)
Insurance Company Tax	x		
Assessment on Workers' Compensation Insurers and Self-insured Employer			x-Workers' Compensation Board
Fire Investigation & Prevention Tax			x-Fire Investigation
Gasoline and Special Fuel Taxes		x	x-Partially dedicated to vehicle specific funds
Road Use Taxes		x	
Aeronautical Gas Tax	x		
Jet Fuel Tax	x		
Motor Vehicle & Operator's License Fees		x	
Inland Fisheries & Wildlife Revenue			
Hunting - Fishing Licenses	x		
Snowmobile, Watercraft and ATV Registration Fees	x		x-Partially dedicated to vehicle specific funds
Spruce Budworm Management Tax	x		x-Spruce Budworm Management
Sardine Tax			x-Maine Sardine Council
Blueberry Tax			x-Wild Blueberry Commission
Mahogany Quahog Tax	x		x-Toxin Monitoring Fund
Potato Tax			x- Maine Potato Board
Milk Handling Tax	x		
Maine Milk Pool			x-Maine Dairy Industry
Commercial Forestry Excise Tax	x		
Mining Excise Tax	x		
Unorganized Territory Education and Services Tax	x		x-Services provided to the Unorganized Territory
Recycling Assistance Fee			x-Maine Solid Waste Management Fund

⁽¹⁾ 5.1% of income tax, bank franchise tax, and sales and use tax receipts are transferred to the Local Government Fund.

SUMMARY OF MAJOR TAX AND REVENUE SOURCES

The table on the previous page is a listing of the major tax and revenue sources showing the accrual of each tax or revenue to the respective funds as established by law. The following pages contain a description of these taxation and revenue sources. The summary identifies present tax bases and license fees including histories showing dates of adoption and more recent amendments.

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 temporary 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. The tax is also imposed on casual sales of motor vehicles, camper trailers, livestock trailers, special mobile equipment, boats and aircraft. 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 same rate as the sales tax on the actual sales price of tangible personal property purchased at retail sale in another jurisdiction 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. 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.

History - Sales and Use Taxes

Originally enacted effective July 1, 1951 at 2%. Amended July 1, 1957 increasing to 3%. Amended September 1, 1959 to include rentals of living quarters. Amended July 1, 1963 increasing to 4%. Amended July 1, 1965 to include telephone and telegraph service. Amended November 1, 1967 increasing to 4 1/2%. Amended June 1, 1969 increasing to 5%. Amended October 24, 1977 to include short-term rentals of automobiles. Amended December 15, 1984 to include extended cable television service. Amended July 16, 1986 to include fabrication services and custom computer programming and increasing 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 and increasing the rate to 10% on liquor sold by the drink effective December 1, 1989. Amended August 1, 1991 increasing to 6% and 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. Amended September 1, 1991 to include snack foods. Amended August 1, 1994 to increase the rate to 10% on the short-term rental of automobiles. Amended many times since enactment to add or repeal exemptions.

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

Individual Income Tax. A tax is imposed for each taxable year on the Maine taxable income of every resident individual, estate and trust of this state. Nonresident individuals, estates and trusts are subject to tax on income derived from sources within this state. Tax rates are progressive from 2% to 8.5%. See page 14 for summary of individual income tax schedules, personal exemption and standard deductions. For nonresident individuals, the rate is determined based on taxable income from all sources and applied to Maine sourced income to determine the tax. 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.

Limited Liability Companies. Limited liability companies are taxed as partnerships or corporations according to the treatment elected by the company for purposes of the federal income tax.

Corporate Income Tax. A corporate income tax is imposed on all profit oriented corporations subject to federal income tax and having nexus with Maine, 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 outside of the 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% (see table below). A taxable corporation which is a member of an affiliated group operating in a unitary fashion must file a combined report.

History - Income Taxes

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 and 1989. For tax years 1992, 1993, 1994, 1995, 1996 and 1997 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.

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%

State of Maine - Individual Income Tax

1997 Rates

1997 Inflation Factor is .994

Note: Since the inflation factor for 1997 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 M.R.S.A. §5403).

TAX RATE SCHEDULES

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

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

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: \$2,150 for each exemption claimed on the federal income tax form

STANDARD DEDUCTION:

Single - \$4,150	Married Filing Jointly - \$6,900
Head-of-Household - \$6,050	Married Filing Separate - \$3,450

If taxpayer can be claimed as a dependent on another person's return, the standard deduction is the greater of \$650 or earned income up to the standard deduction amount.

Additional Standard Deduction Amounts for Age (65 or over) and/or Blindness:

Married (whether filing jointly or separately) or Qualified Surviving Spouse

- \$800 for each occurrence of an individual meeting age threshold or being blind
- Maximum of \$3,200 additional if both spouses are blind and over 65

Single or Head-of-Household

- \$1,000 for each occurrence of an individual meeting age threshold or being blind
- Maximum of \$2,000 additional if individual is blind and over 65

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 year and replaced with a franchise tax based on Maine net income and assets. The franchise tax is imposed annually on every financial institution doing business in Maine (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.

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 alcoholic beverages are subject to the gross receipts tax as well, in lieu of the 7% sales tax imposed on such sales previously.

History - Gross Receipts Tax

Originally enacted by PL 1993, c. 410 effective June 30, 1993. Amended by PL 1993, c. 711 to repeal the "Private Pay" refundable tax credit and establish 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. This tax was repealed effective January 1, 1997, pursuant to PL 1995, c. 665, Part E. The sales of prepared food by establishments licensed for the on-premise consumption of alcoholic beverages reverted to a sales tax on January 1, 1997.

LIQUOR TAXES (Adopted 1933-34) - 28-A M.R.S.A.

State Liquor Tax (28-A M.R.S.A. §1651, Sub-§1). The selling price of all spirits and fortified wine is set 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).

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 Taxes (Continued)

Low-alcohol Spirits 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. An additional tax of 30 cents per gallon is imposed on low-alcohol spirits products. (See 28-A M.R.S.A. §1365). 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).

History - Liquor Taxes

Sale of spirits and wine by the State originally authorized in 1934 with a tax markup determined by the State Liquor Commission. Amended in 1937 to provide a tax at \$2.08 per gallon on spirits and 50 cents per gallon on wine. Amended in 1941 to provide a tax markup of at least 61%. Amended in 1955 to increase markup to 65% and in 1967 to increase markup to 75% of the "less carload FOB warehouse price." Amended in 1969 to remove wine from state sale and markup and impose tax at same level in distribution process as for malt liquor. Amended in 1994 to change markup to 65% of delivered case price.

Tax on manufacture or importation of malt liquor originally enacted in 1933 at 5 1/3 cents per gallon, \$1.24 per barrel or varying rates per case based upon the number and volume of bottles per case. Tax on manufacture and importation of wine at distribution level enacted in 1969. Tax specific to fortified wine enacted on 1993 at rate of \$1 per gallon. Tax specific to low-alcohol spirits enacted in 1991 at rate of \$1 per gallon and product tax of 30 cents per gallon.

Alcohol premium enacted in 1981 on spirits at the rate of 62 1/2 cents per gallon, malt liquor at the rate of 5 cents per gallon, table wines at the rate of 15 cents per gallon and sparkling wine at the rate of 12 cents per gallon. The premium was doubled in 1986. Premium for low-alcohol spirits added in 1991 and fortified wine added in 1993, both at rate of 24 cents per gallon

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). The tax is increased to 37 mills per cigarette (74 cents per package) effective November 1, 1997.

History - Cigarette Tax

Original tax imposed July 1, 1941 at 1 mill or 2 cents per package of 20. Increased July 1, 1947 to 2 mills or 4 cents package. Increased July 1, 1955 to 2-1/2 mills or 5 cents package. Increased July 1, 1961 to 3 mills or 6 cents package. Increased July 1, 1965 to 4 mills or 8 cents package. Increased July 1, 1967 to 5 mills or 10 cents package. Increased July 1, 1969 to 6 mills or 12 cents package. Increased July 1, 1971 to 7 mills or 14 cents package. Increased July 1, 1974 to 8 mills or 16 cents package. Increased September 23, 1983 to 10 mills or 20 cents package. Increased October 1, 1985 to 14 mills or 28 cents package. Increased October 1, 1989 to 15.5 mills or 31 cents package. Increased January 1, 1991 to 16.5 mills or 33 cents package. Increased July 1, 1991 to 18.5 mills or 37 cents package. Increased November 1, 1997 to 37 mills or 74 cents per package with increase dedicated to the Tobacco Tax Relief Fund

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.

History - Tobacco Products Tax

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.

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

Revenue from the sales of lottery tickets, net of 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. Pursuant to Title 12, Chapter 714, the Maine Lottery also administers a wildlife lottery game to raise funds for the Maine Outdoor Heritage Fund.

By Maine Law, at least 45% of sales must be returned to the players in the form of prizes. The actual distribution of lottery revenue in fiscal year 1996-97 was as follows:

- 55.5% - Prizes
- 27.6% - Transfer to General Fund
- 7.5% - Other Cost of Goods Sold (includes Heritage and Tri-State expenses)
- 6.8% - Agent Commissions
- 1.9% - Lottery Operating Expenses
- .7% - Transfer to Outdoor Heritage Fund

History - Lottery Revenue

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. Amended in 1995 to require the Lottery to initiate a wildlife lottery game to raise funds for the Maine Outdoor Heritage Fund (PL 1995, c. 494).

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

The State collects a commission on live harness racing, race track simulcasting and off-track betting on horse racing. The commission for intrastate pools is 18% on regular wagers and 26% on exotic wagers. The commission on interstate common pools is the amount established by the State where the wager is pooled. Amounts collected as commissions are distributed among the General Fund, the Sire Stakes Fund, the Stipend Fund, and the Harness Racing Promotional Fund or retained by or returned to race tracks and off-track betting facilities.

Pari-mutuel Revenue (Continued)

History - Pari-Mutuel Revenue

Amended several times to adjust the percentage take-outs on types of wagers and the percentages of distribution to the various funds. Amended 1991, reducing rates and allowing off-track betting. Amended 1993, specifying take-outs from off-track betting facilities and establishing the Harness Racing Promotional Fund. Further amendments were adopted in 1995 to increase the Agricultural Fair Stipend to \$400,000. In 1997, the cap on wagers for the Commercial Meet Stipend fund was increased from \$33.5 to \$35 million.

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 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.

History - Estate Tax

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 on each deed that transfers title to real property in this State at the rate of \$2.20 for each \$500, or fractional part thereof, of the value of the property transferred. Of the total tax, $\frac{1}{2}$ is imposed on the grantor and $\frac{1}{2}$ is imposed on the grantee.

On or before the 10th day of each month, each Registrar of Deeds shall remit 90% of the tax collected during the previous month to the State Tax Assessor. The remaining 10% is retained for the county and accounted for 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 $\frac{3}{4}$ of the revenue to the General Fund and $\frac{1}{4}$ to the Maine State Housing Authority for deposit in the Housing Opportunities for Maine (H.O.M.E.) Fund created in 30-A M.R.S.A. §4853.

History- Real Estate Transfer Tax

Amended by PL 1983, c. 859 to increase rate from 55 cents to \$1.10 per \$500, effective December 15, 1984. Amended by PL 1985, c. 381 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 Fiscal Years 1995-96 and 1996-97, $\frac{3}{4}$ of the revenue will be credited to the General Fund and the remaining $\frac{1}{4}$ will be credited to the H.O.M.E. Fund. PL 1997, c. 24 permanently changed the distribution to $\frac{3}{4}$ General Fund and $\frac{1}{4}$ 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 3.25% to 5.25%, depending on the relation of net railway operating income to gross transportation receipts. When net operating income does not represent at least 5.75% of operating investment, the tax shall be decreased to an amount not less than 1/2 of 1% of gross transportation receipts.

History - Railroad Company Tax

Amended in 1951 - reducing gross transportation receipts tax by .25%. Amended in 1955 from 2 to 1.75%. Amended in 1961 establishing new minimum rates. Amended in 1972 to 0.9% for 1972 and 0.25% 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 0.5%.

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 27 mills in each taxable year. 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 gross patient service revenue limit as established by the Department of Human Services.

History - Hospital Assessment Tax

PL 1995, c. 368 amended the Hospital Assessment to reduce the assessment for hospital payment years that end in fiscal year 1997-98 from 6% to 3.56% of gross patient service revenue limits and to repeal the assessment June 30, 1998. PL 1995, c. 655 amended the hospital assessment to subject state hospitals to the assessment. PL 1997, c. 24 increased the assessment from 3.56% to 5.27% for hospital payment years that end in fiscal year 1997-98.

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.

History - Insurance Company Tax

Rate on domestic companies increased from 1% to 2% effective July 16, 1986. Amended in 1989 to reduce the rate to 1% of long-term health care premiums effective for tax years after 1988. Amended by PL 1997, c. 496, for tax years commencing on or after 1/1/97, to subject premiums on certain qualified group disability policies written by every insurer, except a large domestic insurer, to a 1% tax. Premiums on such policies written by every large domestic insurer are subject to a tax of 2.55%.

EMPLOYMENT REHABILITATION FUND ASSESSMENT (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.

History - Employment Rehabilitation Fund Assessment

Repealed by PL 1991, c. 825 effective April 6, 1992. Reenacted by PL 1991, c. 885 effective January 1, 1993.

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 payroll times the filed manual rate times the employer's current experience modification factor, if applicable. The only deductible credits that may be included in the calculation are for the \$1,000 and \$5,000 indemnity deductible and the \$250 and \$500 medical deductible per 24-A M.R.S.A. §2385 and §2385-A.

The assessment is levied by the Workers' Compensation Board by May 1st of each year; the assessment is collected from employers by certain insurance companies beginning on July 1st of each year. Those insurance companies which have an estimated annual payment of more than \$50,000 may pay the assessment on a quarterly basis on or before the last day of January, April, the 25th day of June and concluding on the last day of October. All insurance companies are required to file an adjusted annual return by September 15th for the previous fiscal year. Insurance companies with an annual assessment estimate of less than \$50,000 are required to pay the entire assessment by June 1st of each year. Self-insured employers must pay the assessment on or before June 1st.

The assessments determined by the Board must be distributed between insurance companies or associations and self-insured employers in direct proportion to the pro rata share of disabling cases attributable to each group for the most recent calendar year for which data is available. By law, the assessments may not be designed to produce more than \$6,600,000 in assessments for any one fiscal year.

Assessments collected that exceed \$6,600,000 by a margin of more than 10% must be refunded to those who paid the assessment. Any amount collected above the board's allocated budget and within the 10% margin must be used to create a reserve of up to 1/4 of the board's annual budget. Any collected amounts or savings above the allowed reserve must be used to reduce the assessment for the following fiscal year.

Assessment on Workers' Compensation Insurers and Self-Insured Employers (Continued)

History - Assessment on Workers' Compensation Insurers and Self-Insured Employers

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. Amended effective May 3, 1995 to change assessment requirements and procedures pursuant to PL 1995, c. 59. Amended 1997 to change assessment limit to \$6,600,000 effective September 19, 1997 to fund the Worker Advocate program pursuant to PL 1997, c. 486.

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.

History - Fire Investigation and Prevention Tax

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. Full refund is provided for certain common carrier passenger service vehicles.

History - Gasoline Tax

Imposed effective July 6, 1923 at 1 cent per gallon. Amended July 10, 1925 increasing to 3 cents and providing refunds less 1 cent per gallon to users 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 17, 1991 and temporarily on July 8, 9, and 10, 1991.

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 a 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 in the Department of Conservation and 20% of balance to Department of Marine Resources; set-aside increased effective May 1, 1988, to 2.00% up to \$2 million.

Gasoline Tax (Continued)

Amended in 1973 to set aside .5% of gasoline tax revenue: 90% to Snowmobile Trail Fund in the Department of Conservation and 10% to Department of Inland Fisheries & Wildlife. Amended in 1995 to set aside an additional .17% for the Snowmobile Trail Fund and .045% is set aside for ATV Recreational Management Fund.

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.

History - Special Fuel Tax

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 1, 1991 and temporarily on July 8, 9, and 10, 1991.

ROAD USE TAXES (Adopted 1983) 36 M.R.S.A c. 459

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 state of Maine participates in the International Fuel Tax Agreement whereby users report liability in any of the member jurisdictions to the jurisdiction where the user is based.

History - Road Use Taxes

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

The Secretary of State oversees the administration of the various motor vehicle registrations and operator's licenses. All fees collected by the Secretary of State from motor vehicle registration and operator's license accrue to the Highway Fund, except that portions of the fees and contributions collected for Conservation plates and University of Maine System plates accrue as dedicated revenue to be used for special purposes. Provided below are several tables which summarize the fees collected for motor vehicle registrations and operator's licenses including driver education licensing fees. These fees are those that were in effect on July 1, 1996 unless otherwise noted.

OPERATOR'S LICENSE FEES

Photo-licenses	Class A and B	\$41.00 for 6 years
	Class C	30.00 for 6 years
Operator's License (non-photo for 65 & older)		18.00 for 4 years
Commercial license for 65 & older (without photo)		25.00 for 4 years
Photo (optional for persons over 65)		3.00 ⁽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

DEALER FEES

Dealer registration fees		150.00/year plus 20.00 plate
Transporter plates		150.00/year plus 20.00 plate
Motorcycle dealers		50.00/year plus 5.00 plate
Boat or snowmobile trailer dealers		50.00/year plus 5.00 plate
Dealer wrecker plate	does not exceed 24,000 lbs.	50.00
	does not exceed 80,000 lbs.	200.00

DRIVER EDUCATION LICENSING FEES

Motorcycle Instructor Certification		100.00
Motorcycle Classroom Inspection		50.00
Motorcycle Driving Range Inspection		50.00
Commercial Driver Education School License		125.00 (Eff. 1/1/97)
Non-commercial Driver Education School License		No Fee
Instructor License at Commercial School	License	80.00 (Eff. 1/1/97)
Instructor License at Non-commercial School		No Fee

MOTOR VEHICLE AND TRUCK FEES

Regular Motor Vehicle Plates		23.00/year
Out-of-Sequence Plates		5.00 one-time ⁽¹⁾
Initial Plates (Vanity Plates)		15.00/year ⁽¹⁾
Conservation Plates		20.00/year ⁽¹⁾ Renewal 15.00 ⁽¹⁾
University of Maine System Plates		20.00/year ⁽¹⁾ Renewal 15.00 ⁽¹⁾
Truck Camper		10.00
Motorcycles		19.00
Antique Motor Vehicles		13.00
Horseless Carriage		13.00
Stock Cars		6.00
Street Rod		28.00
Mopeds		7.00
Automobile - Island Use Only		2.00
Motor vehicle inspection exclusive of repairs, etc.		6.00
Transfer fees for trailer	not exceeding 2,000 lbs.	5.00
	over 2,000 lbs.	8.00

Motor Vehicle & Operator's License Fees (Continued)

MOTOR VEHICLE AND TRUCK FEES (Continued)

Semi-trailers (annual)	not exceeding 2,000 lbs.	8.50
	over 2,000 lbs.	16.00
Boat and mobile home trailers generally		8.50
Camp trailers in excess of 2000 pounds		16.00
Special Equipment	not exceeding 2,000 lbs.	8.00
	2,001 to 5,000 lbs.	13.00
	over 5,000 lbs.	18.00
Special Mobile Equipment	Class A - (see table below for detail)	19.00 to 565.00
	Class B	18.00
Trucks & tractors registered for gross weight	(see table below for detail)	23.00 to 980.00
Farm trucks registered for gross weight	(see table below for detail)	19.00 to 355.00

⁽¹⁾ In addition to the Regular Motor Vehicle Plates Fee

DETAIL - TRUCKS AND TRACTORS

Gross Weight in Pounds	Fee	Gross Weight in Pounds	Fee
0 to 6,000	\$ 23	40,001 to 42,000	\$ 424
6,001 to 9,000	\$ 29	42,001 to 45,000	\$ 448
9,001 to 12,000	\$ 46	45,001 to 48,000	\$ 495
12,001 to 14,000	\$ 79	48,001 to 51,000	\$ 531
14,001 to 16,000	\$ 103	51,001 to 54,000	\$ 566
16,001 to 18,000	\$ 128	54,001 to 55,000	\$ 578
18,001 to 20,000	\$ 159	55,001 to 60,000	\$ 638
20,001 to 23,000	\$ 186	60,001 to 65,000	\$ 697
23,001 to 26,000	\$ 218	65,001 to 69,000	\$ 760
26,001 to 28,000	\$ 265	69,001 to 72,000	\$ 795
28,001 to 32,000	\$ 306	72,001 to 75,000	\$ 819
32,001 to 34,000	\$ 340	75,001 to 78,000	\$ 855
34,001 to 38,000	\$ 377	78,001 to 80,000	\$ 875
38,001 to 40,000	\$ 401	80,001 to 90,000	\$ 980

DETAIL - FARM TRUCKS

Gross Weight in Pounds	Fee	Gross Weight in Pounds	Fee
0 to 6,000	\$ 19	26,001 to 29,000	\$ 144
6,001 to 9,000	\$ 22	29,001 to 32,000	\$ 164
9,001 to 11,000	\$ 25	32,001 to 35,000	\$ 240
11,001 to 14,000	\$ 37	35,001 to 38,000	\$ 263
14,001 to 16,000	\$ 48	38,001 to 42,000	\$ 286
16,001 to 18,000	\$ 70	42,001 to 46,000	\$ 309
18,001 to 20,000	\$ 82	46,001 to 50,000	\$ 332
20,001 to 23,000	\$ 99	50,001 to 54,000	\$ 355
23,001 to 26,000	\$ 117		

Temporary Registered Gross Weight Increase for Trucks and Farm Trucks⁽¹⁾

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%

⁽¹⁾ 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 for registered farm vehicles and two months for all other trucks. No permit may extend beyond the expiration of the regular license. The fee is the difference between the owner's present annual registration fee and the annual fee for the desired tonnage multiplied by the percentage according to the following table:

DETAIL - SPECIAL MOBILE EQUIPMENT - CLASS A⁽¹⁾

Gross Weight in Pounds	Fee	Gross Weight in Pounds	Fee
54,001 to 60,000	\$ 385	70,001 to 75,000	\$ 475
60,001 to 65,000	\$ 415	75,001 to 80,000	\$ 505
65,001 to 70,000	\$ 445	80,001 to 90,000	\$ 565

⁽¹⁾ Farm Trucks Fee Schedule applies for Class A Special Mobile Equipment for 54,000 pounds and under.

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

The Department of Inland Fisheries and Wildlife collects a wide variety of hunting and fishing related licensing fees. A portion of the fees collected for certain licenses or registrations are distributed to other agencies as required by law. Most of the revenue collected by the department is deposited into the General Fund. Article IX, section 21 of the Maine Constitution requires that the amount of funds appropriated to the department in any fiscal year may not be less than the total amount of revenues collected by the department in that same fiscal year. The following is a comprehensive list of all fees collected by the Department of Inland Fisheries and Wildlife. The fees listed were effective January 1, 1997.

Hunting

Resident Hunting	\$ 19.00
Non-resident Big Game	85.00
Resident Small Game	12.00
Non-resident Small Game	55.00
Non-resident 3-day Small Game	30.00
Alien Big Game	125.00
Alien Small Game	70.00
Resident Junior Hunting	5.00
Non-resident Junior Hunting	25.00
Supersport Hunting (in addition to regular fees)	15.00
Resident Muzzle-Loading Hunting	11.00
Non-resident Muzzle-Loading Hunting	33.00
Alien Muzzle-Loading Hunting	58.00
Resident Archery	19.00
Non-resident Archery	55.00
Alien Archery	70.00
License to Hunt Commercial Shooting Area	19.00
Coyote Hunting Permit (Valid Hunting License Required)	2.00
Pheasant Stamp	15.00
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	20.00
Resident Moose Permit	29.00
Non-resident Moose Permit	300.00

Combination

Resident Combination Hunting & Fishing	36.00
Resident Supersport Combination License (in addition to regular fees)	15.00
Resident Serviceman's Combination	20.00
Resident Combination Archery-Hunting & Fishing	36.00
Non-resident Combination Hunting & Fishing	123.00
Alien Combination Hunting & Fishing	176.00

Trapping

Resident Trapping	33.00
Non-resident Trapping	308.00
Resident Junior Trapping	7.00
Supersport Trapping (in addition to regular fees)	15.00

Inland Fisheries & Wildlife Revenue (Continued)

Fishing

Resident Fishing	19.00
Non-resident Season Fishing	50.00
Alien Fishing	70.00
Resident/Non-resident 3-Day Fishing	21.00
Non-resident 7-Day Fishing	34.00
Non-resident Exchange Fishing	12.00
Non-resident 15-Day Fishing	38.00
Non-resident Junior Fishing	7.00
Alewife, Sucker and Yellow Perch Crew Permit	42.00
Resident Salmon Stamp	14.00
Non-resident Salmon Stamp	39.00
Non-resident Salmon 3-day (16 years and older)	14.00
Non-resident Salmon Junior (under 16 years)	4.00
Resident/Non-resident One Day Fishing License	9.00
Fishing Derby Permit	24.00
Supersport Fishing (in addition to regular fees)	15.00
Boy and Girl Camp Fishing	48.00/73.00/104.00
One Day Bass Tournament - Weigh-in/Catch and Release	24.00/5.00
1-day Fish Exchange Combo	27.00
3-day Fish Exchange Combo	15.00

Miscellaneous

Wildlife Exhibit Permit	\$ 73.00
Wildlife Propagator (2 years)	25.00
Wildlife Importation Permit	25.00
Falconry	24.00
Resident Hide Dealer	58.00
Non-resident Hide Dealer	108.00
Special Hide Dealer	10.00
Taxidermist	75.00
Commercial Shooting Area/Renewal	333.00/133.00
Dog Training Area	25.00
Duplicate License Fees	2.00
Guide (3 years)	79.00
Whitewater Guide	29.00
Commercial Whitewater Outfitters	350.00
Field Trials Sporting Retrieve Dogs	25.00
Fur Seals	0.25
Camp Trip Leader/Renewal	18.00/13.00
License to Cultivate or Harvest Fish	25.00
License to Sell Inland Fish (Commercially grown or imported)	25.00
Live Bait Retailer	14.00
Baitfish Wholesaler	24.00
Smelt Wholesaler	69.00
All-Terrain Vehicle Registration	12.00
All-Terrain Vehicle Dealer's Registration	15.00
	(\$5/dealer's plate; \$2.90 replacement plate)
All-Terrain Vehicle Dealer's Plate	5.00
All-Terrain Vehicle Replacement Plate	2.50
All-Terrain Vehicle Local Temporary Registration	12.00
All-Terrain Vehicle Duplicate Registration	1.00
All-Terrain Vehicle Sticker	1.00
All-Terrain Vehicle Registration Transfer	2.00
All-Terrain Vehicle Dealer Temporary Plate	1.00

Inland Fisheries & Wildlife Revenue (Continued)

Whitewater Usage Fee	1.00
Duck Stamp Special	2.50
Duck Stamp	2.25
Sale of Year Old Stamps	1.00
Resident Snowmobile Registration	20.00
Non-resident Snowmobile Registration Season	60.00
Non-resident Snowmobile Registration 3-day	35.00
Non-resident Snowmobile Registration 10-day	50.00
Snowmobile Dealer Fee	15.00
Snowmobile Dealer Plate	16.00
Snowmobile Dealer Temporary Plate	1.00
Resident Snowmobile Duplicate Registration	1.00
Snowmobile Duplicate Registration Sticker	1.00
Resident Snowmobile Registration Transfer Fee	2.00
Non-resident Snowmobile Dealer Registration	15.00
Non-resident Snowmobile Transfer Registration	2.00
Non-resident Snowmobile Duplicate Registration	1.00
Non-resident Snowmobile Dealer Plate	60.00
Resident Snowmobile Local Temporary Registration	20.00
Snowmobile Dealer Replacement Plates	5.00
Watercraft Registration	4.00
Watercraft Registration-Dealer	15.00
Watercraft Operators License	1.00
Watercraft Duplicate Sticker	1.00
Watercraft Local Temporary Registration	4.00
Watercraft Dealer Temporary Plate	1.00

Snowmobile Registration. Of the resident snowmobile registration fee, 22% of each fee is credited to the General Fund; 52% of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Lands; 26% 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, 20% 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 registration fee, 18% of each fee is credited to the General Fund, 7% of each fee is credited to the Snowmobile Enforcement Fund of the Department of Inland Fisheries and Wildlife and the remainder of each fee is credited to the Snowmobile Trail Fund of the Department of Conservation, Bureau of Parks and Lands. (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 General Fund and as dedicated revenue to the Department of Marine Resources, according to by an allocation formula 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 of Inland Fisheries and Wildlife 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)

Inland Fisheries and Wildlife Revenue (Continued)

All-Terrain Vehicle Registration. Revenues received are credited to the General Fund, except that at least 51% 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)

History - Inland Fisheries and Wildlife Revenue

The first recorded hunting licenses were issued in 1899 through 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 for a 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. The distribution of snowmobile and all-terrain vehicle registration fees on a percentage basis was effective as of June 10, 1997.

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.

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 30 cents per case is imposed upon the privilege of packing sardines and an excise tax of 10 cents per case is imposed on kippers, steaks and other canned herring products. Funds collected are transferred to the Maine Sardine Council and used to advertise, research, study and conserve the industry.

History - Sardine Tax

Amended in 1963 striking a provision for a \$500,000 limit on collections. Amended in 1965 to exempt exported sardines. Amended in 1969 to include financing of inspections of sardines. Amended in 1981 to increase tax from 25 cents to 30 cents.
Amended

Sardine Tax (Continued)

effective July 1, 1991 to increase the tax to 35 cents and impose a tax of 15 cents per case on kippers and steaks not previously subject to the tax. Amended in 1995 to decrease the tax on kippers and steaks to 10 cents and extend the 10 cents per case tax to other canned herring products.

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 wild blueberries grown, purchased, sold or processed in this State. Funds collected are transferred to the Wild Blueberry Commission of Maine for promotion, advertising, research and education.

History - Blueberry Tax

Imposed July 21, 1945 at 1.25 mills per pound. Increased September 23, 1971 to 2.25 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. The purpose of this tax is to fund the Toxin Monitoring Fund established in 12 MRSA § 6731-A. Any revenue in excess of \$16,000 annually is credited to the General Fund.

History - Mahogany Quahog Tax

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. Funds are transferred to the Maine Potato Board and used for research, marketing, promotion and information programs.

History - Potato Tax

Amended in 1955 increasing tax from 1 cent to 2 cents per barrel. Amended in 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.

MILK HANDLING TAX (Adopted 1991) - 36 M.R.S.A. c. 716

A tax is imposed on the handling of packaged milk for retail sale in the State. The tax rate is established monthly in relation to the price of milk. The tax varies from \$0.00 per quart when the price of milk is \$16.50 per hundred weight or more to \$0.06 per quart when the price of milk is below \$14.00 per hundred weight. There is no tax on the handling in this state of packaged milk for sale in containers that are less than one quart or 20 or more quarts in volume, or packaged milk that is sold to an institution that is owned or operated by the State or Federal Government. Funds collected are paid to the General Fund.

Milk Handling Tax (Continued)

History - Milk Handling Tax

This tax was originally scheduled to be repealed on August 1, 1996. PL 1995, c. 661 extended the repeal date to November 1, 1997. PL 1997, c. 348 extended the repeal date to November 1, 1998.

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.

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

This tax is assessed at a fixed amount per acre against owners of more than 500 acres of forested land in the State. The tax funds 40% of the costs of the State's forest fire suppression activities.

History - Commercial Forestry Excise Tax

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). For fiscal years 1992, 1993, 1994 and 1995, the tax raised 50% of the costs of forest fire suppression; in fiscal year 1996, 45% of the costs.

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, the Mining Correction Action Fund, the Mining Impact Assistance Fund and the Mining Excise Tax Trust Fund.

History - Mining Excise Tax

For fiscal years 1992, 1993, 1994 and 1995, the tax raised 50% of the costs of forest fire suppression; in fiscal year 1996, 45% of the costs.

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 Unorganized Territory Tax District includes all of the unorganized territory of the State of Maine. The tax is computed and apportioned on the basis of the State Tax Assessor's determination of the value of the property. The tax rate is calculated to raise the municipal cost component. The municipal cost component is the cost of funding services in the Unorganized Territory 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: fiscal administration; land use regulation; property tax assessment; county reimbursement for services; education; forest fire protection; and general assistance. The Legislature determines the municipal cost component for the next fiscal year. The State Tax Assessor computes 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. 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 and new lead-acid batteries 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 recycling programs for municipalities administered by the State Planning Office and the solid waste regulatory activities of the Department of Environmental Protection.

History - Recycling Assistance Fee

Amended by PL 1995, c. 368 to eliminate a \$5.00 fee on major appliances and bathtubs effective January 1, 1996 and the \$5.00 fee on furniture and mattresses effective January 1, 1997.

SUMMARY OF BONDED DEBT

The following page contains a schedule SUMMARY OF BONDED DEBT for the State of Maine as of June 30, 1997.

This schedule covers the fiscal years 1973 through 1997. 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, 1997.

In addition to the amounts listed in this schedule, the State's credit is pledged to guarantee certain loans. As of June 30, 1997 these pledges amounted to the following:

PURPOSE OF GUARANTEE	CONSTITUTIONAL OR STATUTORY LIMITS(1)	BONDS AUTHORIZED NOT ISSUED -CONTINGENT
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	4,000,000
School Buildings	6,000,000 (2)	0 (2)
Indian Housing	<u>1,000,000</u>	<u>1,000,000</u>
	\$105,000,000	\$ 99,000,000

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

(2) The Constitution authorizes issuance of revenue bonds not to exceed \$6,000,000. The statutory bonding authority was repealed by PL 1993, c. 494.

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
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	383,618,000	143,355,000	0	1,080,000	1,232,000	30,829,705	62,215,000	46,795,000	529,285,000
1995	377,055,000	136,950,000	0	990,000	1,065,000	38,488,110	74,575,000	61,350,000	516,060,000
1996	369,458,000	144,440,000	0	900,000	892,000	34,854,182	77,070,000	76,700,000	515,690,000
1997	339,620,000	129,060,000	0	810,000	720,000	27,674,983	88,180,000	42,700,000	470,210,000

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

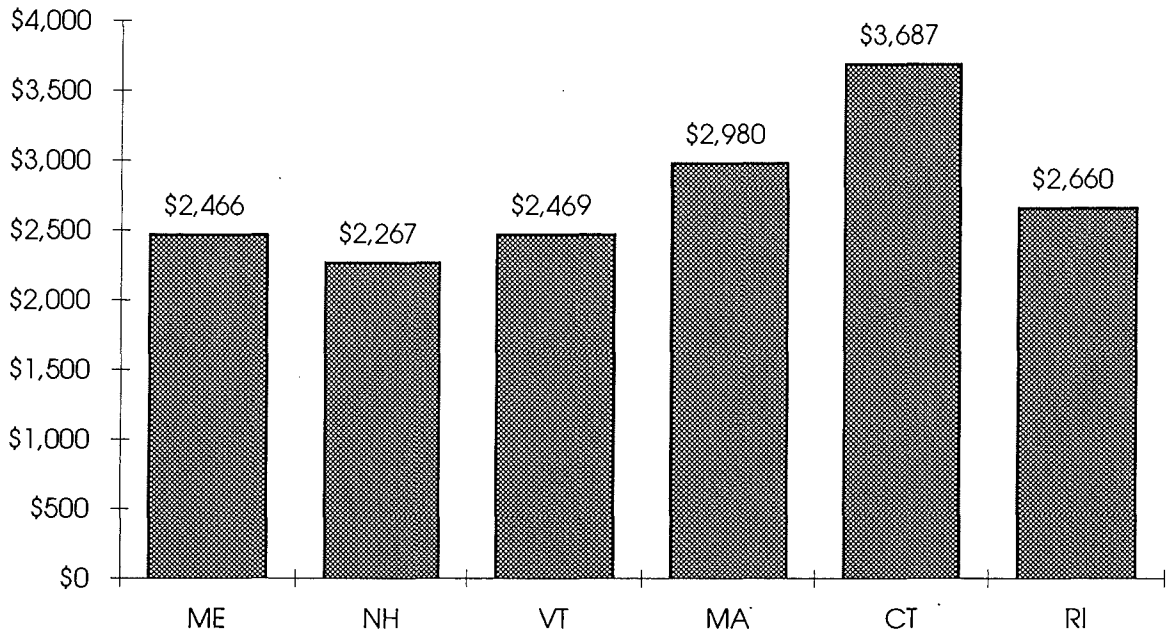
** Includes Interest Paid on Tax Anticipation Notes (TAN's) in Fiscal Years 1993, 1994, 1995, 1996 and 1997

AUTHORIZED BONDS - UNISSUED June 30, 1997

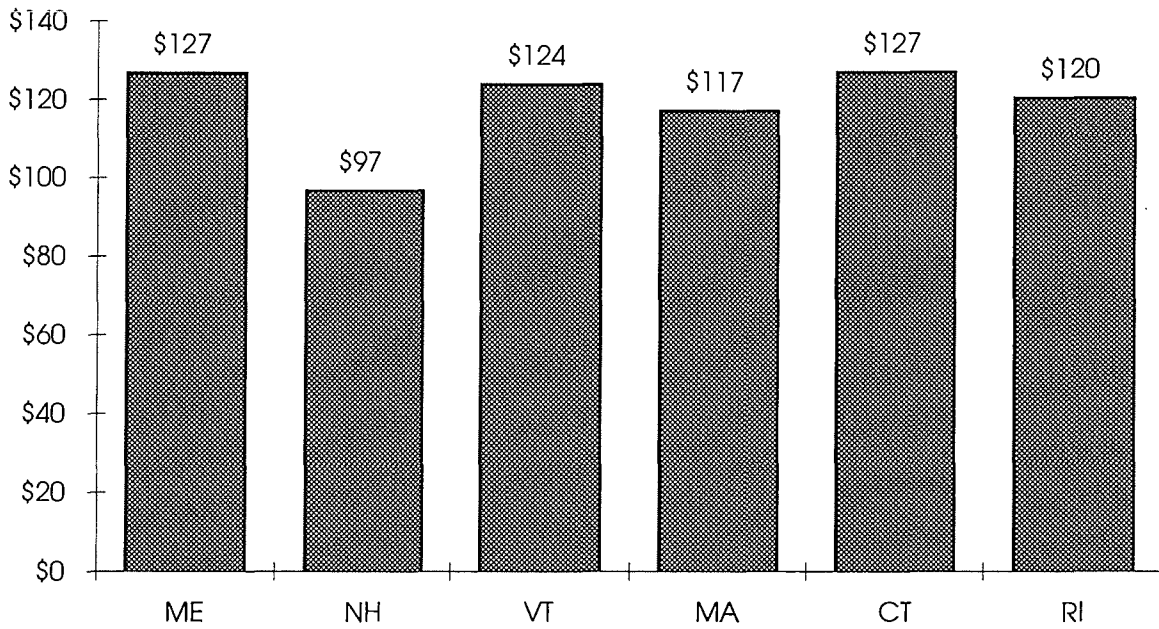
GENERAL FUND	\$47,055,316
HIGHWAY FUND	\$6,400,000
	<u>\$53,455,316</u>

TOTAL STATE BONDED DEBT June 30, 1997	\$470,210,000
TOTAL UNISSUED AUTHORIZED BONDS June 30, 1997	\$53,455,316
TOTAL AUTHORIZED BONDED DEBT June 30, 1997	<u>\$523,665,316</u>

**STATE & LOCAL TAX REVENUE
PER CAPITA - 1995**

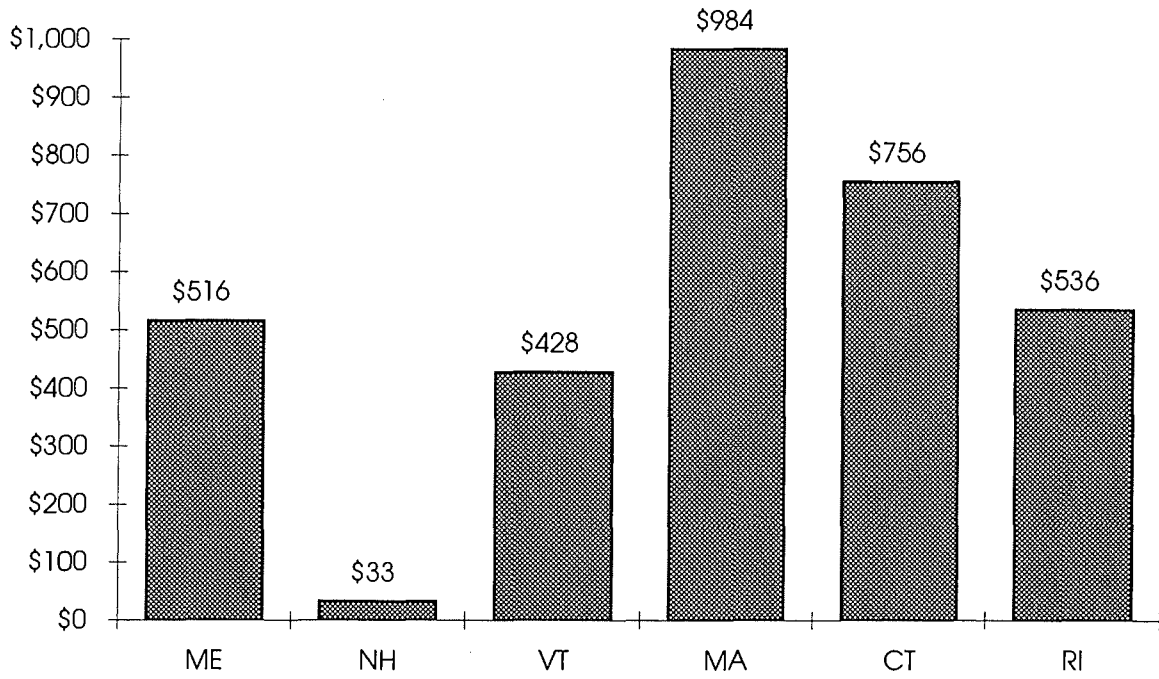


**STATE & LOCAL TAX REVENUE
PER \$1000 INCOME - 1995**

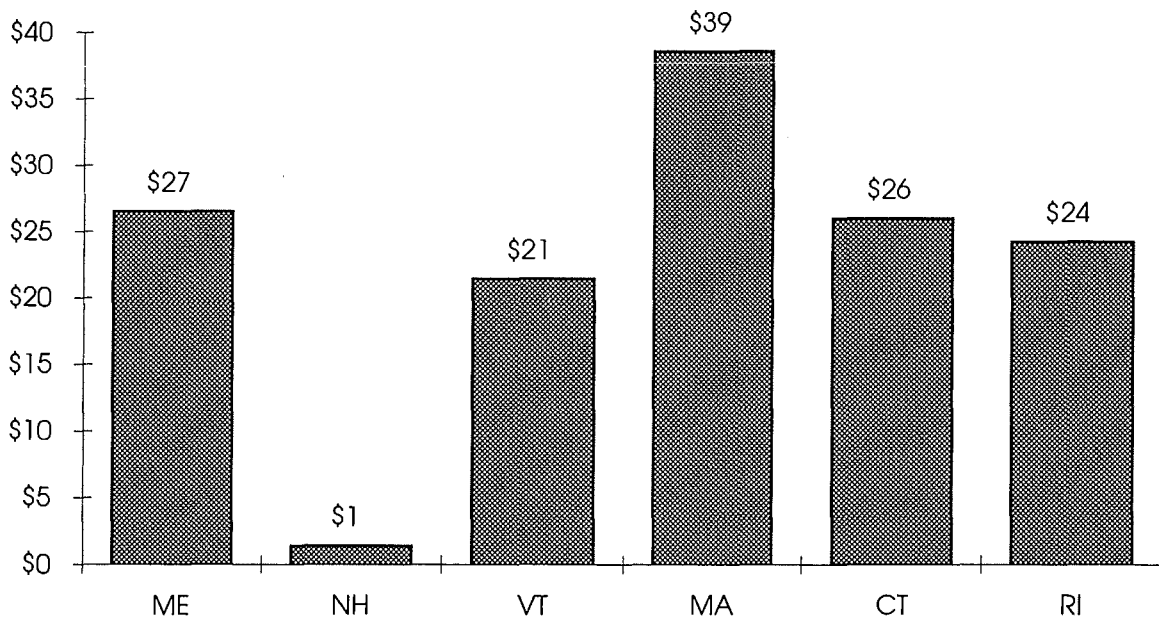


Source:
Bureau of Census, U.S. Department of Commerce

**PERSONAL INCOME TAX
PER CAPITA - 1995**

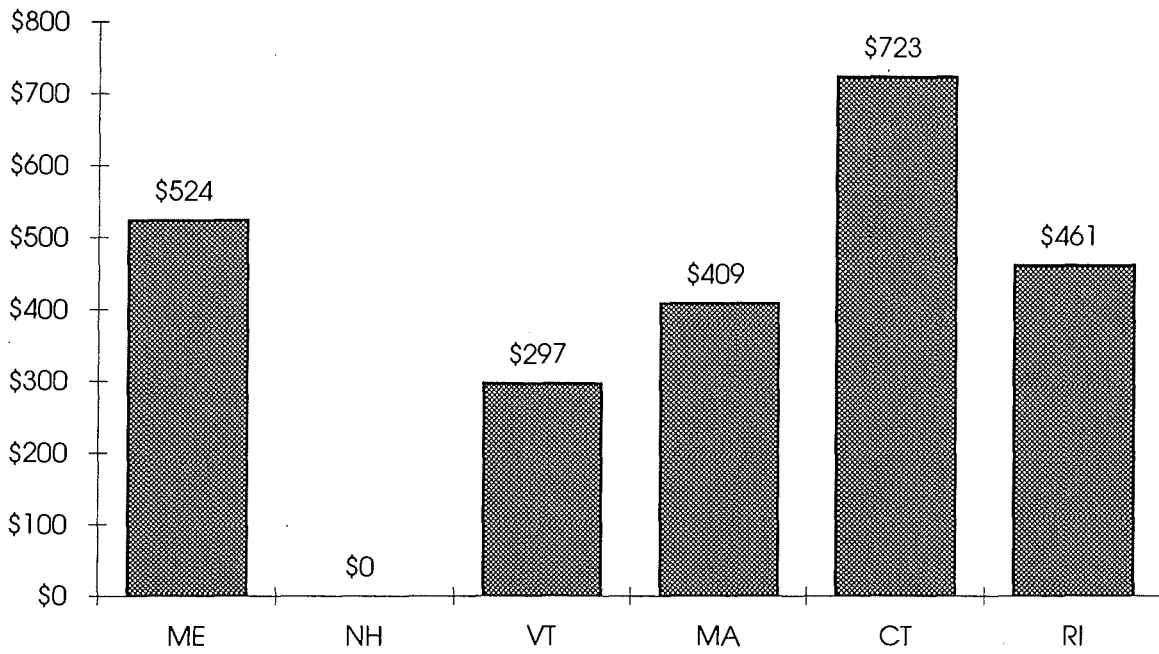


**PERSONAL INCOME TAX
PER \$1000 INCOME - 1995**

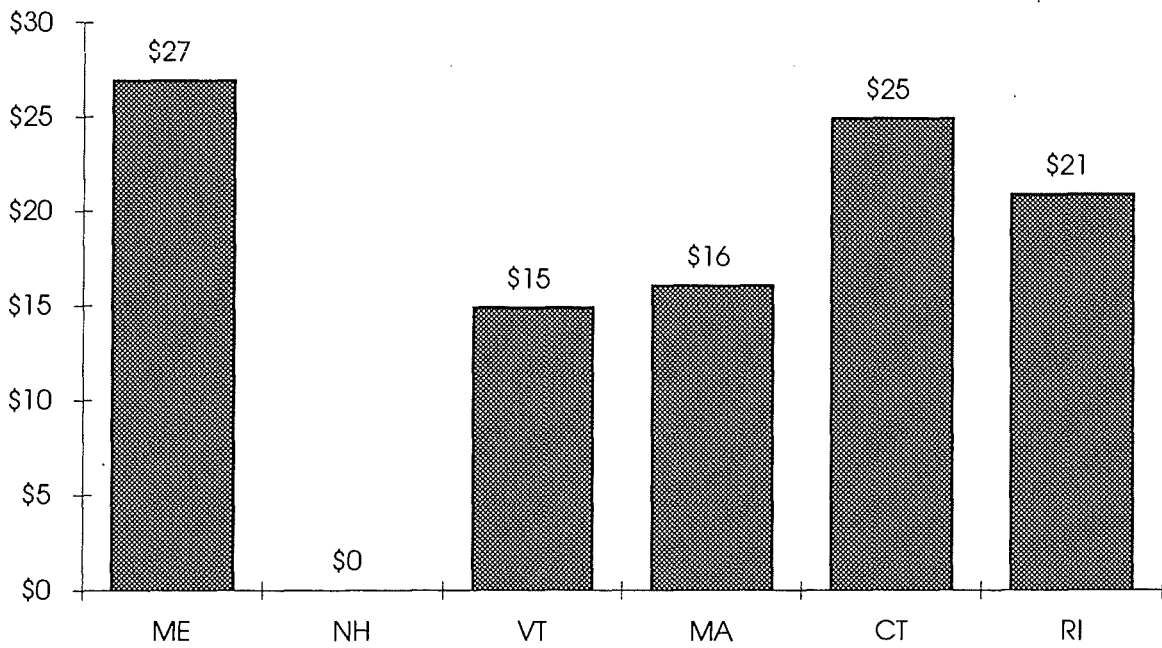


Source:
Bureau of Census, U.S. Department of Commerce

**SALES TAX
PER CAPITA - 1995**

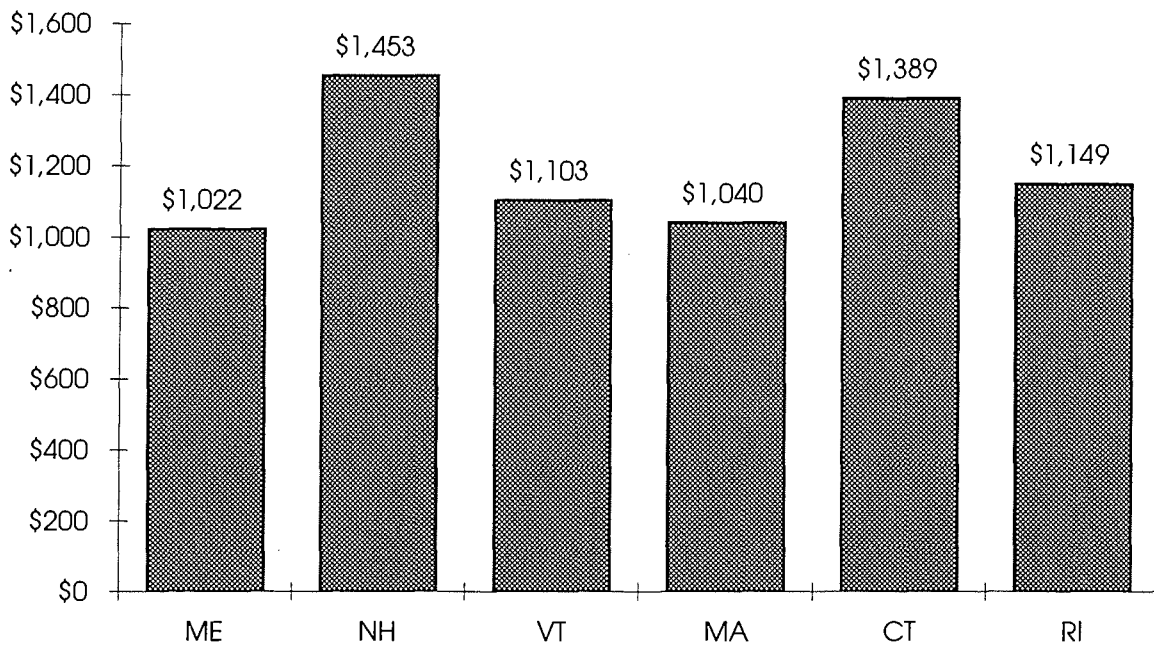


**SALES TAX
PER \$1000 INCOME - 1995**

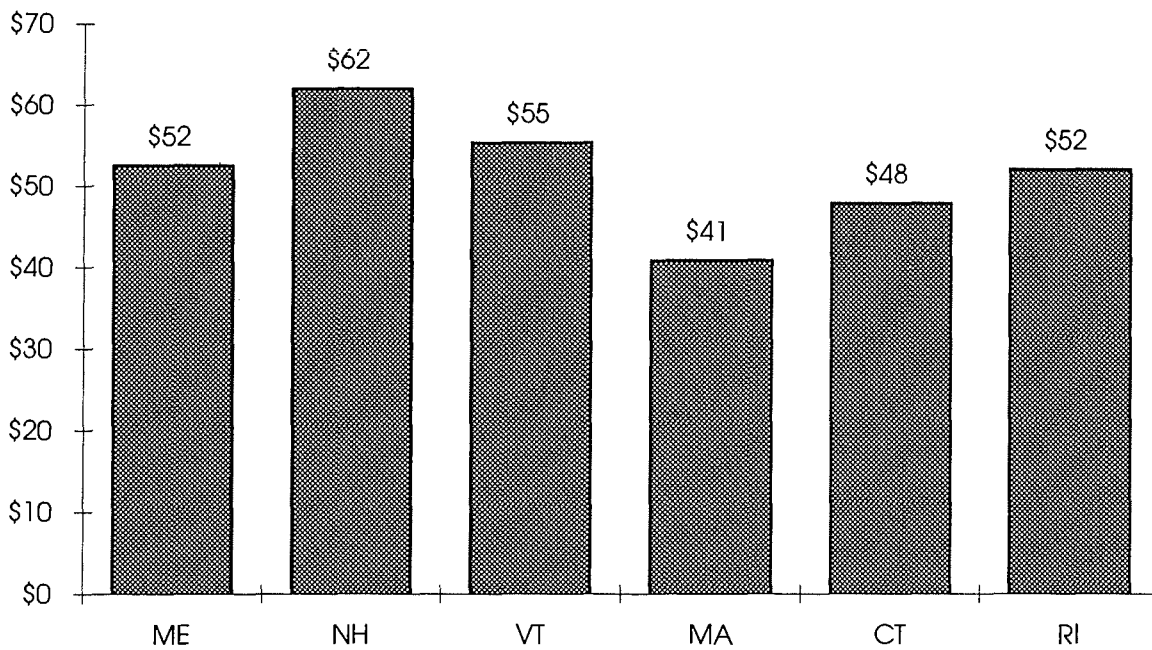


Source:
Bureau of Census, U.S. Department of Commerce

**PROPERTY TAX
PER CAPITA - 1995**



**PROPERTY TAX
PER \$1000 INCOME - 1995**



Source:
Bureau of Census, U.S. Department of Commerce