

**GENERAL FUND BUDGETED UNDEDICATED REVENUE  
FOR FY 2011-12 AND FY 2012-13**

<u>% of</u>	<u>SOURCE</u>	<u>2011-12</u>	<u>2012-13</u>
32.40%	SALES AND USE TAX	\$973,215,697	\$984,910,746
1.64%	SERVICE PROVIDER TAX	\$50,366,313	\$48,739,710
48.64%	INDIVIDUAL INCOME TAX <sup>(1)</sup>	\$1,444,897,209	\$1,495,000,000
6.45%	CORPORATE INCOME TAX	\$218,610,460	\$171,021,732
4.64%	CIGARETTE AND TOBACCO TAXES	\$142,123,350	\$138,180,000
2.65%	INSURANCE COMPANIES TAX	\$79,215,000	\$80,715,000
1.80%	ESTATE TAX	\$38,260,185	\$70,230,328
	OTHER TAXES AND FEES:		
0.44%	PROPERTY TAX - UNORGANIZED TERRITORY	\$13,555,547	\$13,304,107
0.34%	REAL ESTATE TRANSFER TAX	\$9,767,309	\$10,842,526
0.69%	LIQUOR TAXES AND FEES	\$21,064,780	\$20,703,164
0.26%	CORPORATION FEES AND LICENSES	\$7,847,099	\$7,847,099
0.32%	TELECOMMUNICATIONS PERSONAL PROPERTY TAX	\$9,641,734	\$10,000,000
0.79%	FINANCE INDUSTRY FEES	\$23,381,610	\$24,351,990
0.07%	MILK HANDLING FEE	\$2,062,785	\$2,362,501
0.45%	CASINO AND RACINO REVENUE	\$12,149,857	\$15,215,449
0.16%	BOAT, ATV AND SNOWMOBILE FEES <sup>(3)</sup>	\$4,620,911	\$4,763,561
0.54%	HUNTING AND FISHING LICENSE FEES <sup>(3)</sup>	\$16,161,752	\$16,214,189
0.61%	OTHER MISCELLANEOUS TAXES AND FEES	<u>\$11,824,394</u>	<u>\$25,289,741</u>
4.68%	SUBTOTAL - OTHER TAXES AND FEES	\$132,077,778	\$150,894,327
0.83%	FINES, FORFEITS AND PENALTIES	\$25,754,504	\$24,552,639
0.00%	INCOME FROM INVESTMENTS	\$106,808	\$83,883
1.71%	TRANSFER FROM LOTTERY COMMISSION	\$50,700,000	\$52,550,000
-3.75%	TRANSFERS TO TAX RELIEF PROGRAMS <sup>(1)</sup>	(\$114,418,263)	(\$112,086,562)
-3.18%	TRANSFERS FOR REVENUE SHARING <sup>(2)</sup>	(\$96,854,505)	(\$95,086,810)
	OTHER REVENUE:		
0.28%	LIQUOR SALES AND OPERATIONS	\$8,045,000	\$8,725,209
0.10%	TARGETED CASE MANAGEMENT (DHHS)	\$4,095,281	\$2,105,386
0.50%	STATE COST ALLOCATION PROGRAM	\$14,101,010	\$16,115,330
0.22%	UNCLAIMED PROPERTY TRANSFER	\$7,000,000	\$6,000,000
-0.32%	TOURISM TRANSFER	(\$9,419,745)	(\$9,932,319)
-0.09%	TRANSFER TO MAINE MILK POOL	(\$1,375,443)	(\$4,314,017)
-0.15%	TRANSFER TO STAR TRANSPORTATION FUND	(\$3,196,872)	(\$6,137,811)
0.96%	OTHER MISCELLANEOUS REVENUE	<u>\$32,140,969</u>	<u>\$26,075,319</u>
1.49%	SUBTOTAL - OTHER REVENUE	\$51,390,200	\$38,637,097
<u>100.0%</u>	<u>TOTALS</u>	<u>\$2,995,444,736</u>	<u>\$3,048,342,090</u>
	BIENNIUM TOTAL	6,043,786,826	

Notes:

<sup>(1)</sup> TRANSFERS TO TAX RELIEF PROGRAMS - Beginning in FY 2009-10, these programs were no longer considered reductions from individual income tax. The amounts budgeted for the 3 tax relief programs funded by transfers from General Fund undedicated revenue are:

Maine Residents Property Tax ("Circuitbreaker") Program	(\$42,083,286)	(\$43,081,877)
Business Equipment Tax Reimbursement (BETR) Program	(\$52,902,995)	(\$47,632,583)
Business Equipment Tax Exemption (BETE) Program	(\$19,431,982)	(\$21,372,102)
Total Tax Reimbursement Program Transfers	<u>(\$114,418,263)</u>	<u>(\$112,086,562)</u>

<sup>(2)</sup> TRANSFERS FOR REVENUE SHARING - Beginning in FY 2009-10, these transfers are calculated by multiplying 5% times the amount of revenue collected in income and sales taxes and the service provider tax for the previous month. For the 2012-2013 biennium, the amounts are reduced by fixed amounts from the calculated amounts based on the percentage of revenue.

<sup>(3)</sup> INLAND FISHERIES AND WILDLIFE REVENUE - The Constitution of Maine requires that the Legislature appropriate an amount equal to or greater than the amount of revenue collected by the Department of Inland Fisheries and Wildlife (IFW). Fees for hunting, fishing, boats, ATV's and snowmobiles represent the vast majority of this revenue, but other IFW revenue is collected in other categories as well. The total amount budgeted is presented below:

Inland Fisheries and Wildlife Revenue	\$21,767,919	\$21,891,335
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Reflects Final Budgeted Revenue  
Amounts may not add to 100% due to rounding