

COMPENDIUM OF STATE FISCAL INFORMATION

TABLE OF CONTENTS

Page

Section I – Introduction.....	1
Table I-1 Major Revenue Accruals.....	2
Section II – Summary of Major Taxes and Revenue Sources	
Income Taxes	
Individual Income Tax.....	4
Table II-1 Individual Income Tax – 2013 Rates.....	6
Corporate Income Tax	5
Franchise Tax on Financial Institutions.....	7
Sales Taxes	
Sales and Use Taxes.....	8
Service Provider Tax.....	9
Inheritance/Estate Taxes	
Estate Tax.....	10
Tobacco Taxes and Fees	
Cigarette Tax.....	11
Tobacco Products Tax.....	12
Cigarette & Tobacco Products License Fees	13
Liquor Taxes and Fees	
Liquor Sales and Operations.....	14
Liquor Taxes	15
Liquor License Fees.....	16
Table II-2 Liquor License Fee Schedule.....	17
Insurance and Financial Industries Taxes and Fees	
Insurance Premium Tax	18
Fire Investigation and Prevention Tax.....	19
Insurance Regulatory Assessments and Fees.....	20
Workers’ Compensation Insurance Assessments	21
Safety Education and Training Assessment.....	22
Dirigo Health Assessments	23
Finance Industry Fees and Assessments	23
Health Care Provider Taxes and Fees	
Hospital Assessments and Taxes	25
Health Care Provider Tax	26
Health Care Institution License Fees	27
Public Utility Taxes and Fees	
Railroad Company Tax.....	28
Telecommunications Excise Tax	28
Public Utilities Assessments.....	29
E-9-1-1 Surcharge.....	32
Property Taxes	
Real Estate Transfer Tax.....	33
Unorganized Territory Taxes.....	36

Commercial Forestry Excise Tax.....	37
Spruce Budworm Management Tax	37
Other Business and Occupational Fees	
Corporation Fees and Licenses	38
Professional and Occupational Licensing Fees.....	39
Milk Handling Fee	39
Milk Pool and Other Milk Fees	40
Marine Resources License Fees.....	41
Table II-3 Marine Resources License Fees.....	42
Salmon Tax	43
Mahogany Quahog Tax.....	43
Blueberry Tax	44
Potato Tax	44
Mining Excise Tax.....	45
Hunting and Fishing Licenses	
Hunting and Fishing License Fees	45
Table II-4 Hunting and Fishing License Fees.....	46
Environmental Fees	
Environmental Protection Fees	47
Recycling Assistance Fees.....	48
Fuel Taxes	
Gasoline Tax	49
Special Fuel and Road Use Taxes.....	50
Table II-5 Motor Fuel Tax Rates	52
Aeronautical Fuel Taxes	52
Oil Transfer Fees.....	53
Motor Vehicle and Watercraft Fees	
Motor Vehicle and Operator License Fees	54
Table II-6 Motor Vehicle and Operator License Fees	55
ATV, Snowmobile and Watercraft Fees.....	58
Table II-7 ATV, Snowmobile and Watercraft Fees.....	59
Lake and River Protection Sticker Fees.....	60
Gambling Revenue	
Pari-Mutuel Revenue	61
Racino and Casino Revenue	62
Lottery Revenue.....	64
Transfers	
Transfers for Municipal Revenue Sharing.....	65
Tax Relief Program Transfers.....	67
Contributions and Transfers from Other Funds	69
State Cost Allocation Program Transfers	69
Other Revenue	
Revenue from Federal Government.....	70
Revenue from Local Governments	71
Revenue from Private Sources.....	71
Tobacco Settlement Payments	72
Service Charges for Current Services	73
Sales and Compensation for Loss of Property	74

Fines, Forfeits and Penalties	74
Earnings on Investments	75
Revenue from Maine Turnpike Authority	76

Section III – Revenues and Expenditures

Total State Expenditures by Fund

Graph III-1 Total State Expenditures	77
Table ALL-1 Total State Expenditures by Fund	78

Total Operating Funds – Revenues and Expenditures

Graph OPF-1 Total Operating Funds – Revenue and Expenditures	80
Table OPF-1 Total Operating Funds – Revenue	81
Table OPF-2 Total Operating Funds – Expenditures by Department and Major Programs	83
Table OPF-3 Total Operating Funds – Expenditures by Expenditure Category	85

General Fund – Revenues and Expenditures

Graph GF-1 General Fund – Revenue and Expenditures	86
Table GF-1 General Fund – Revenue	87
Table GF-2 General Fund – Expenditures by Department and Major Programs	89
Table GF-3 General Fund – Expenditures by Expenditure Category	91
State Contingent Account	92
Table GF-4 Transfers from the State Contingent Account	92

Highway Fund – Revenues and Expenditures

Graph HF-1 Highway Fund – Revenue and Expenditures	93
Table HF-1 Highway Fund – Revenue	94
Table HF-2 Highway Fund – Expenditures by Department and Major Programs	95
Table HF-3 Highway Fund – Expenditures by Expenditure Category	96

Other Special Revenue Funds – Revenues and Expenditures

Graph OSR-1 Other Special Revenue Funds – Revenue and Expenditures	97
Table OSR-1 Other Special Revenue Funds – Revenue	98
Table OSR-2 Other Special Revenue Funds – Expenditures by Department and Major Programs ...	100
Table OSR-3 Other Special Revenue Funds – Expenditures by Expenditure Category	102
Table OSR-4 Fund for a Healthy Maine – Revenue	103
Table OSR-5 Fund for a Healthy Maine – Expenditures and Uses	103

Federal Funds – Revenues and Expenditures

Graph FED-1 Federal Funds – Revenue and Expenditures	104
Table FED-1 Federal Funds – Revenue	105
Table FED-2 Federal Funds – Expenditures by Department and Major Programs	106
Table FED-3 Federal Funds – Expenditures by Expenditure Category	108

Section IV – Summary of Bonded Debt

Summary of Bonded Debt	109
Table IV-1 General Obligation Bonded Debt	110
Graph IV-1 General Obligation Bonded Debt	111

Table IV-2	Tax-Supported Debt Service Costs	112
Table IV-3	Maine Governmental Facilities Authority – Summary of Debt.....	113

Section V – General Fund Reserve Funds

General Fund Reserve Funds		114
Table V-1	Major General Fund Reserve Funds	115
Graph V-1	General Fund Reserve Fund Balances	115

Section VI – State and Local Tax Burdens

State and Local Tax Burdens	116
Graph VI-1 State and Local Taxes as % of Personal Income	117
Graph VI-2 State and Local Taxes Per Capita	118
Graph VI-3 State and Local Taxes Per Capita – Inflation Adjusted	119

Section VII – Authorized Positions

Authorized Positions.....		120
Table VII-1	History of Authorized Position Counts.....	121
Graph VII-1	History of Authorized Position Counts.....	121