

Maine Tax Incidence Study

A Distributional Analysis of Maine's State & Local Tax System

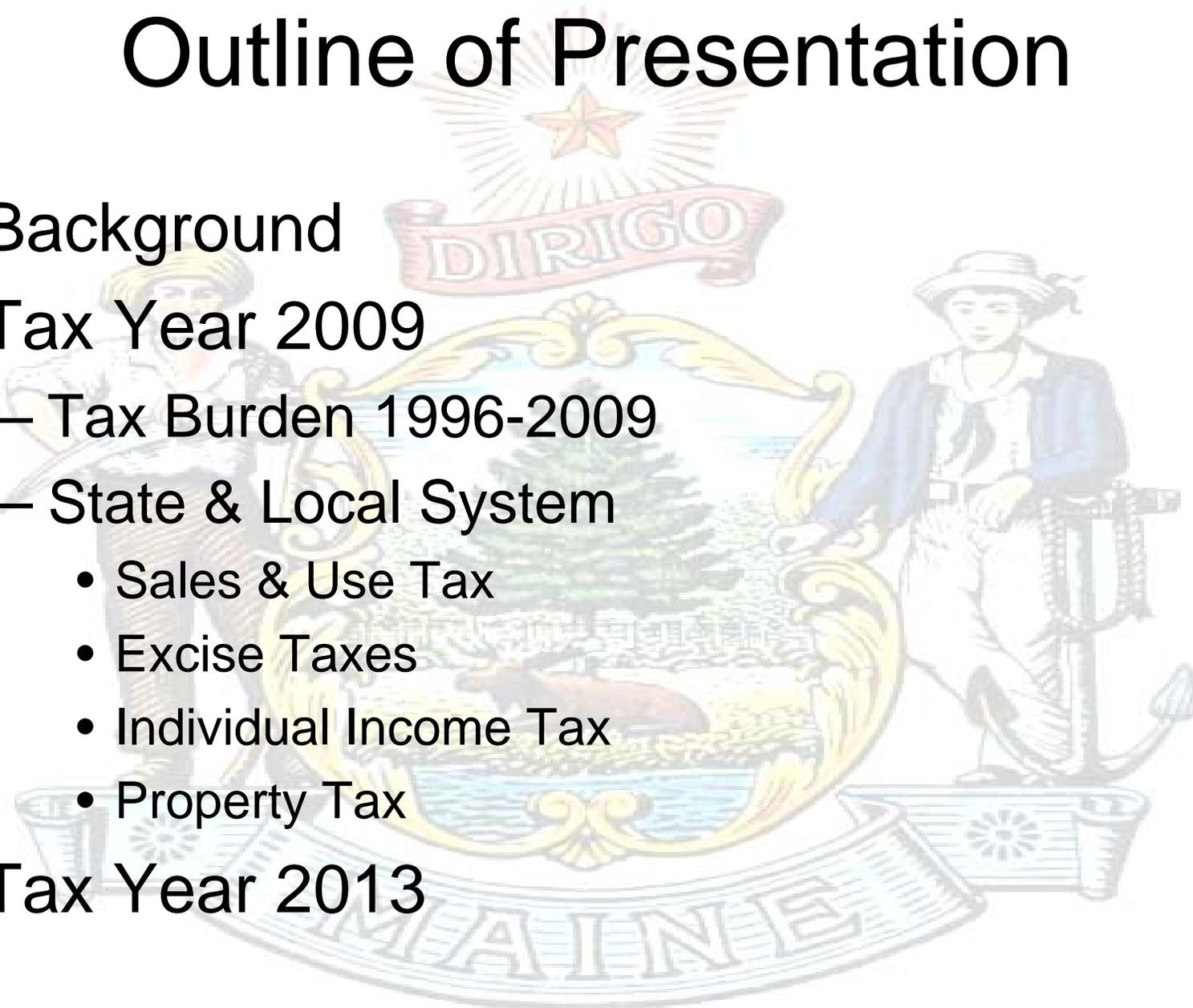
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Maine Revenue Services**

**Presentation to Joint Standing Committee on
Taxation**

August 15, 2011

Outline of Presentation

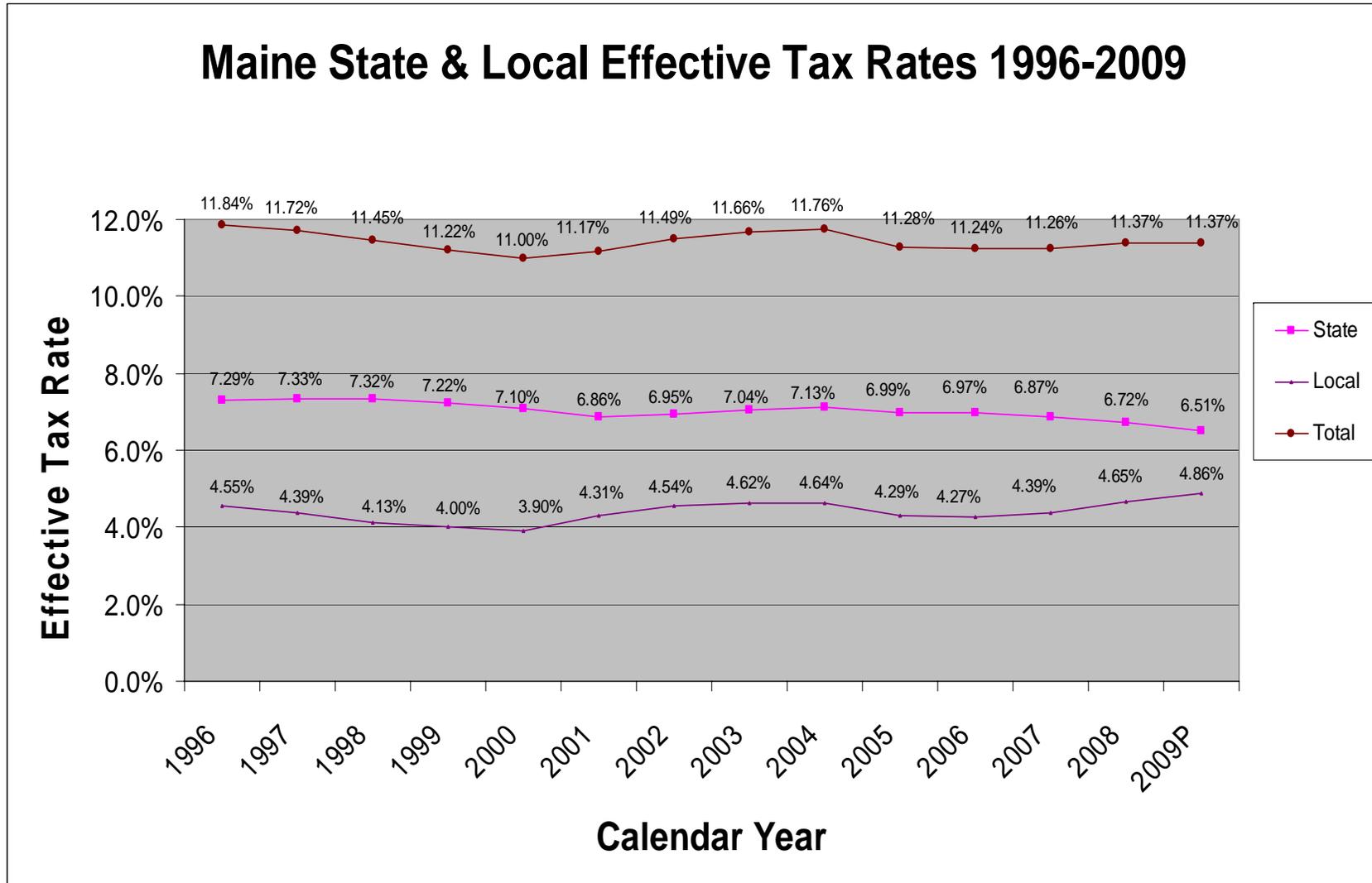
- Background
- Tax Year 2009
 - Tax Burden 1996-2009
 - State & Local System
 - Sales & Use Tax
 - Excise Taxes
 - Individual Income Tax
 - Property Tax
- Tax Year 2013



36 MRSA, Section 200

- Estimate of state and local tax burden on Maine residents
- Distribution of tax burden
- Analysis of progressivity of tax system
- Analysis of trends

Estimated State & Local Tax Burden



Maine's State Level Tax Base is Volatile

- Volatility of Maine's tax system is often discussed, but not quantified or compared to other states.
- Dye & McGuire (National Tax Journal, 1998) – Estimate a measure of the sensitivity of each state's revenue system to the business cycle. Assume constant tax law

Findings: Maine had the 11th most volatile tax base (individual income and sales) between 1976 and 1995 cyclical elasticity of estimated individual income tax = 1.18 (tied for 19th); cyclical elasticity of estimated sales tax = 1.23 (tied for 9th); combined elasticity of 1.2

Table 2
Maine State and Local Tax Collections for Calendar Year 2009 Liability
(Millions of Dollars)

State		Local		Total
Included		Included		Included
Sales & Use Tax	\$945	Gross Property Taxes	\$2,071	
Individual Income Tax	\$1,266	Motor Vehicle Excise Tax	\$191	
Corporate Income Tax	\$149	Watercraft Excise Tax	\$2	
Cigarette, Tobacco & Alcohol Taxes	\$161	Homestead Exemption	(\$57)	
Public Utilities Tax	\$19	Circuit Breaker Refunds	(\$43)	
Insurance Companies Tax	\$82	BETR/BETE Refunds	<u>(\$71)</u>	
Estate Tax	\$30			
State Property Taxes /1	\$ 26.34			
Motor Fuels Excise Taxes	<u>\$234</u>			
Total	\$2,914	Total	\$2,093	\$5,007
Omitted		Omitted		Omitted
Railroad Company Tax	\$1			
Sardine Tax	\$0			
Mahogany Quahog Tax	\$0			
Milk Handling & Stabilization Tax	\$0			
Blueberry Tax	\$1			
Potato Tax	\$1			
Recycling Assistance Fee	\$1			
Pari-mutuel Revenue	<u>\$5</u>			
Total	\$9	Total	\$0	\$9
Total Tax Collections	\$2,923	Total Tax Collections	\$2,093	\$5,016

1/ Includes Unorganized Territory Taxes, Real Estate Transfer Taxes, and Commercial Forestry Excise Tax.

Table 3
State and Local Tax Collections for CY09 Liability by Type of Tax and Taxpayer Category
(Millions of Dollars)

Tax Category	Collections		Percentage by Taxpayer Category			
	Total	Percentage Distribution	Individuals		Businesses	Total
			Resident	Nonresident		
Taxes on Income						
Individual Income Tax	\$1,266.4	25.3%	94.4%	5.6%	0.0%	100.0%
Corporate Income Tax /1	\$149.3	3.0%	0.0%	0.0%	100.0%	100.0%
Total Income Taxes	\$1,415.7	28.3%	84.5%	5.0%	10.5%	100.0%
Taxes on Consumption						
Sales & Use Tax	\$944.6	18.9%	61.4%	11.3%	27.3%	100.0%
Cig., Tob. & Alcohol Excise	\$161.0	3.2%	91.3%	8.2%	0.5%	100.0%
Insurance Companies Tax /2	\$82.3	1.6%	0.0%	0.0%	100.0%	100.0%
Motor Fuels Excise Taxes	\$234.4	4.7%	51.7%	8.6%	39.7%	100.0%
Total Consumption Taxes	\$1,422.3	28.4%	59.6%	9.8%	30.5%	100.0%
Taxes on Wealth						
Estate Tax	\$30.4	0.6%	79.6%	20.4%	0.0%	100.0%
Taxes on Property						
<i>Local</i>						
Homeowners (gross)	\$1,532.2	30.6%	84.6%	15.4%	0.0%	100.0%
Businesses (gross)	\$538.5	10.8%	0.0%	0.0%	100.0%	100.0%
Motor Vehicle Excise Tax	\$190.7	3.8%	70.0%	0.0%	30.0%	100.0%
Watercraft Excise Tax	\$2.4	0.0%	80.0%	20.0%	0.0%	100.0%
Homestead Exemption	(\$56.9)	-1.1%	100.0%	0.0%	0.0%	100.0%
Circuit Breaker Refunds	(\$42.5)	-0.8%	100.0%	0.0%	0.0%	100.0%
BETR/BETE Refunds	(\$71.4)	-1.4%	0.0%	0.0%	100.0%	100.0%
<i>State</i>						
State Property Taxes (gross) /3	\$26.3	0.5%	36.4%	7.7%	55.9%	100.0%
Public Utilities Tax	\$19.3	0.4%	0.0%	0.0%	100.0%	100.0%
Total Property Taxes	\$2,138.7	42.7%	62.7%	11.2%	26.1%	100.0%
Total Taxes	\$5,007.1	100.0%	68.1%	9.1%	22.8%	100.0%

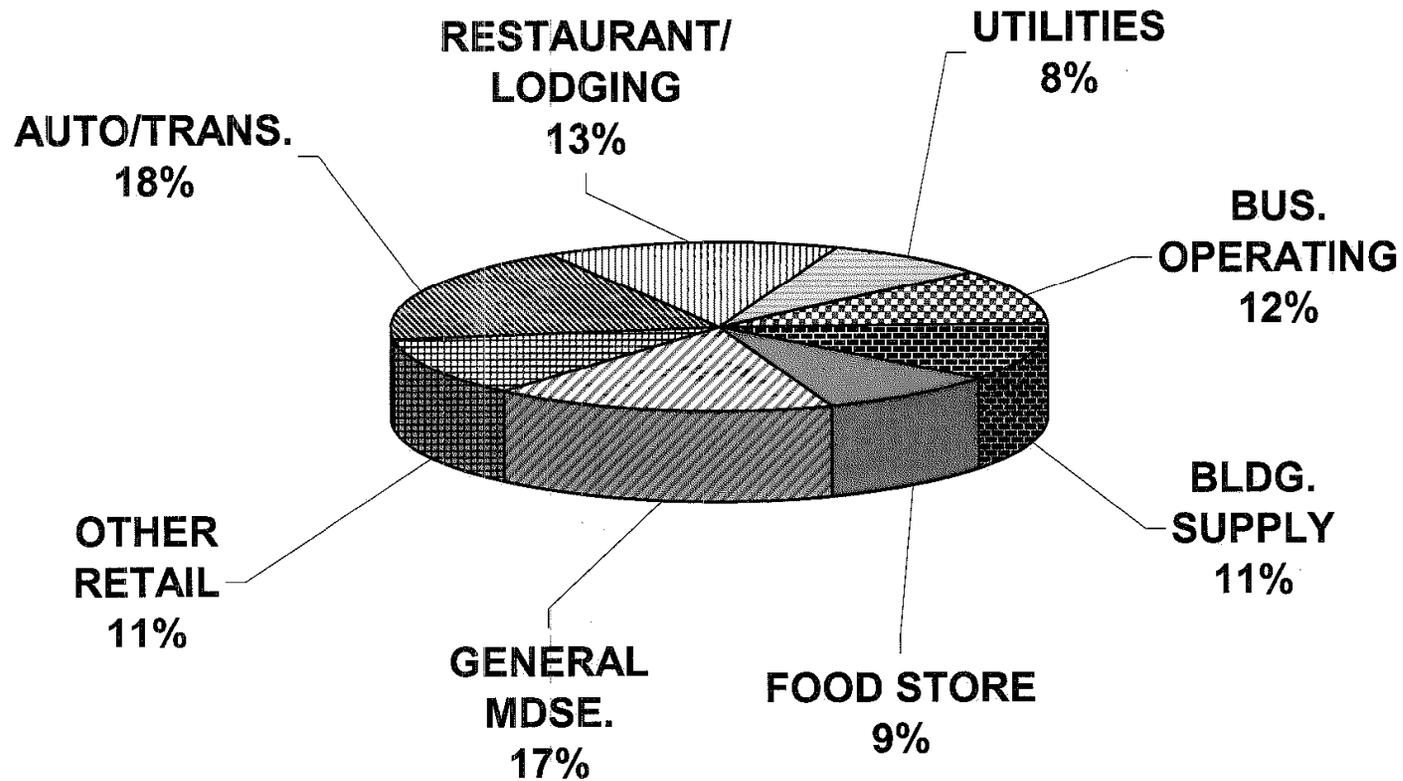
1/ Includes Franchise Tax on Financial Institutions.

2/ Includes Fire Investigation and Prevention Tax.

3/ Includes Unorganized Territory Taxes, Real Estate Transfer Taxes, and Commercial Forestry Excise Tax.

Sales & Use Tax

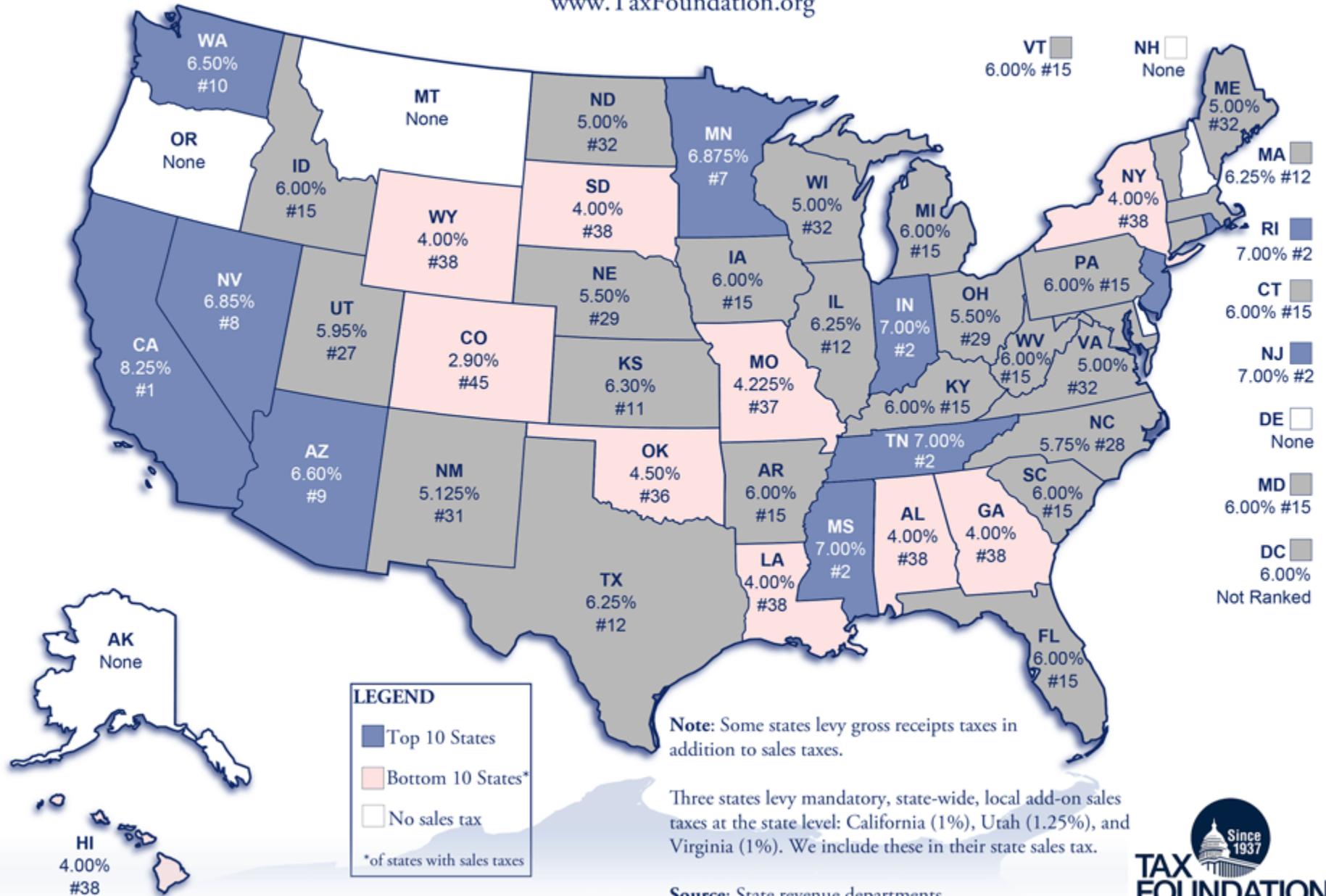
2009 Maine Taxable Sales by Sector



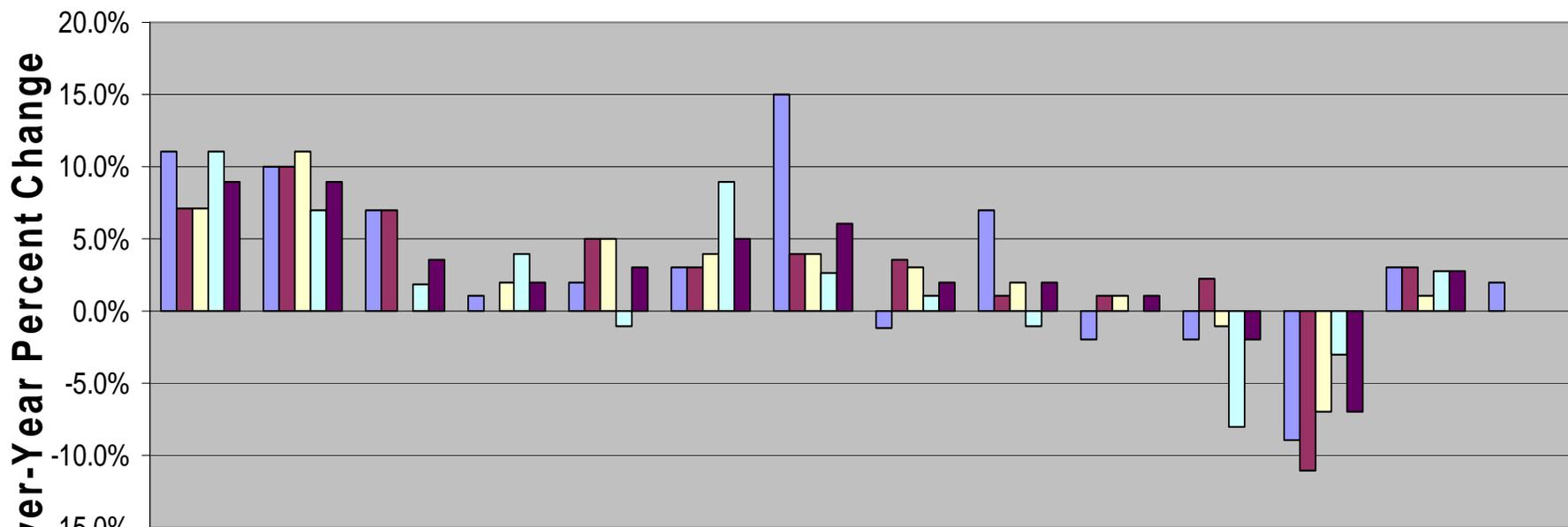
State Sales Tax Rates

As of January 1, 2011

www.TaxFoundation.org



Total Taxable Sales



	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
■ Qtr. I	11.1%	10.0%	7.0%	1.0%	2.0%	3.0%	15.0%	-1.2%	7.0%	-2.0%	-2.0%	-8.9%	3.0%	2.0%
■ Qtr. II	7.1%	10.0%	7.0%	0.0%	5.0%	3.0%	4.0%	3.6%	1.0%	1.0%	2.2%	-11.0%	3.0%	
■ Qtr. III	7.1%	11.0%	0.0%	2.0%	5.0%	4.0%	4.0%	3.0%	2.0%	1.0%	-1.0%	-7.0%	1.0%	
■ Qtr. IV	11.0%	7.0%	1.9%	4.0%	-1.0%	9.0%	2.7%	1.0%	-1.0%	0.0%	-8.0%	-3.0%	2.8%	
■ Year	9.0%	9.0%	3.6%	2.0%	3.0%	5.0%	6.0%	2.0%	2.0%	1.0%	-2.0%	-7.0%	2.8%	

Quarter & Calendar Year

Maine Sales and Use Tax Paid Directly by Consumers - Tax Year 2009
(Maine Residents Only)

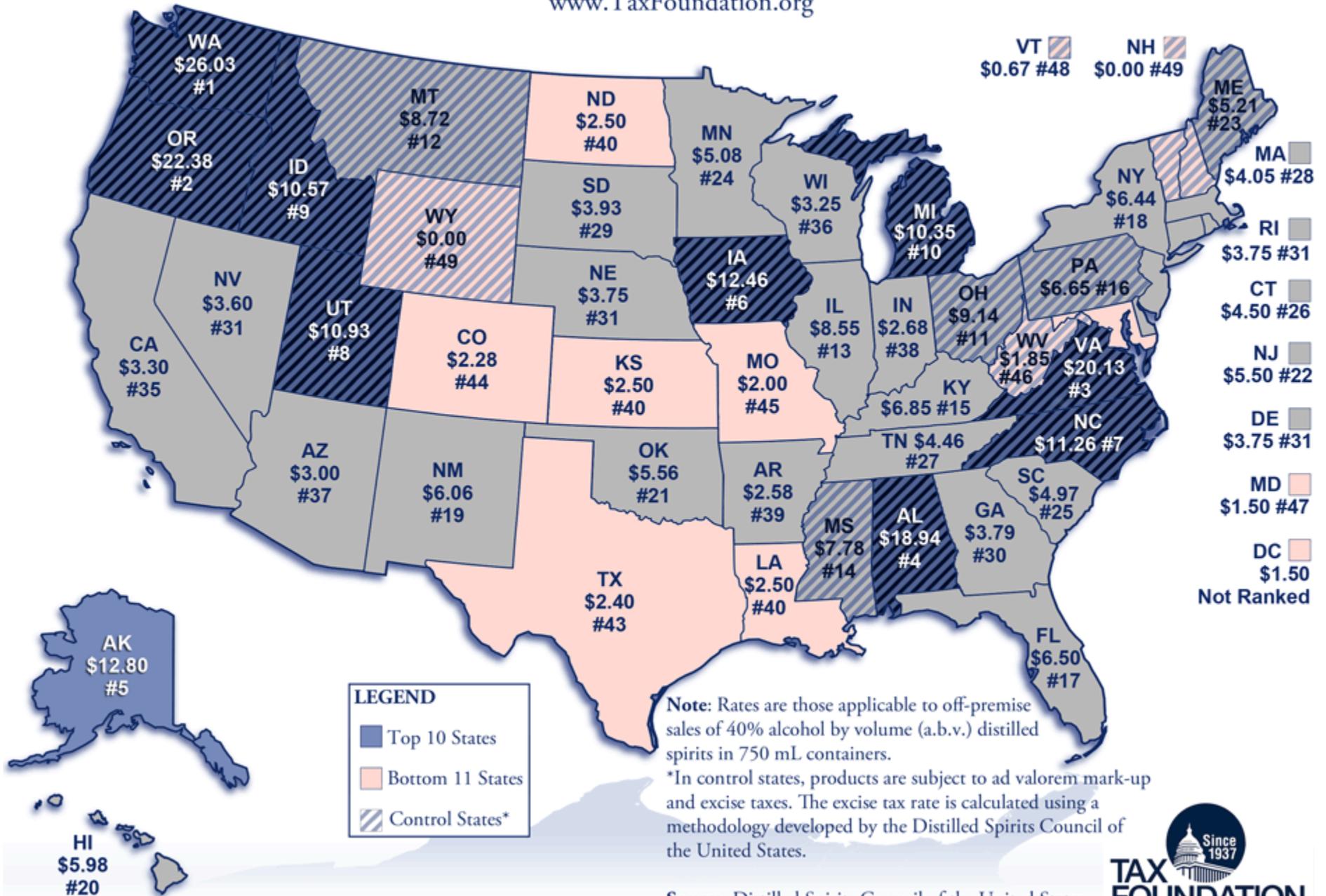
Decile	Expanded Income Range	Families	Income	Tax Liability		Average Tax	Effective Tax Rate
			\$ Millions	\$ Millions	Percent		
First & Second	-\$ Infinity <= \$12,167	134,767	\$859	\$31.5	5.4%	\$234	3.7%
Third	\$12,168 <= \$17,711	67,387	\$1,012	\$21.1	3.6%	\$313	2.1%
Fourth	\$17,712 <= \$23,373	68,104	\$1,392	\$28.5	4.9%	\$419	2.0%
Fifth	\$23,374 <= \$30,810	66,659	\$1,829	\$42.2	7.3%	\$633	2.3%
Sixth	\$30,811 <= \$41,668	67,382	\$2,377	\$49.1	8.5%	\$729	2.1%
Seventh	\$41,669 <= \$55,471	67,385	\$3,248	\$62.0	10.7%	\$920	1.9%
Eighth	\$55,472 <= \$74,757	67,381	\$4,350	\$72.2	12.5%	\$1,072	1.7%
Ninth	\$74,758 <= \$108,724	67,383	\$6,054	\$81.4	14.0%	\$1,208	1.3%
Tenth	\$108,724 <= \$ Infinity	67,383	\$14,440	\$192.1	33.1%	\$2,850	1.3%
Total	Total	673,831	\$35,561	\$580.1	100.0%	\$861	1.6%
Top Decile Decomposition							
90th to 95th	\$108,725 <= \$145,201	33,693	\$4,181	\$56.6	9.8%	\$1,681	1.4%
95th-99th	\$145,202 <= \$323,241	26,952	\$5,315	\$71.6	12.4%	\$2,658	1.3%
Top 1%	\$323,242 <= \$ Infinity	6,738	\$4,943	\$63.8	11.0%	\$9,465	1.3%

Excise Taxes

State Spirits Excise Tax Rates

As of September 1, 2010 (Dollars Per Gallon)

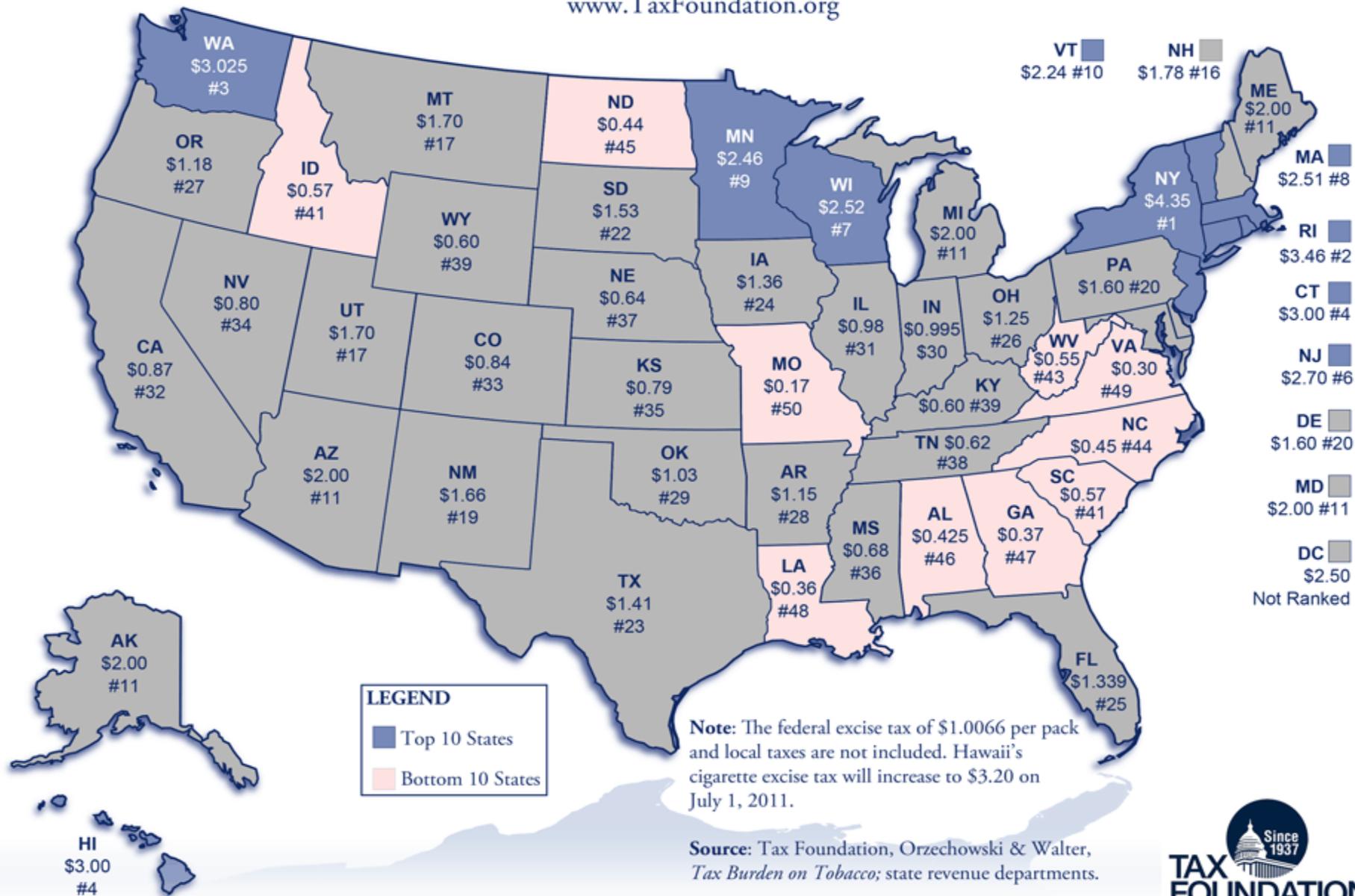
www.TaxFoundation.org



State Cigarette Excise Tax Rates

As of January 1, 2011 (Dollars Per 20-Pack)

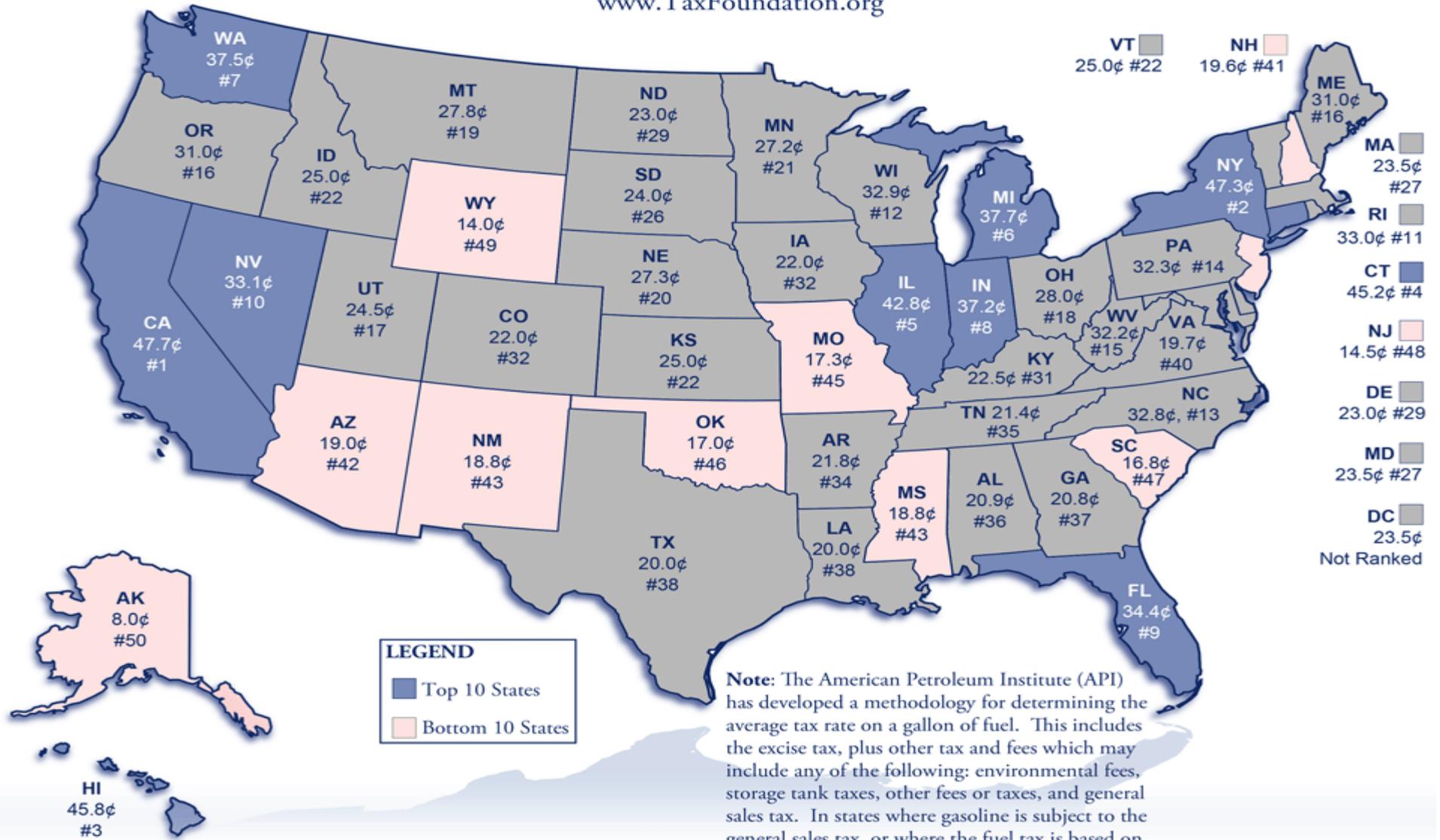
www.TaxFoundation.org



Total State Gasoline Tax Rates

As of January 1st, 2011

www.TaxFoundation.org



Note: The American Petroleum Institute (API) has developed a methodology for determining the average tax rate on a gallon of fuel. This includes the excise tax, plus other tax and fees which may include any of the following: environmental fees, storage tank taxes, other fees or taxes, and general sales tax. In states where gasoline is subject to the general sales tax, or where the fuel tax is based on the average sale price, the average rate determined by API is sensitive to changes in the price of gasoline. States that fully or partially apply general sales taxes to gasoline: CA, CT, GA, IL, IN, MI, NY.



Maine Excise Taxes Paid Directly by Consumers - Tax Year 2009
(Maine Residents Only)

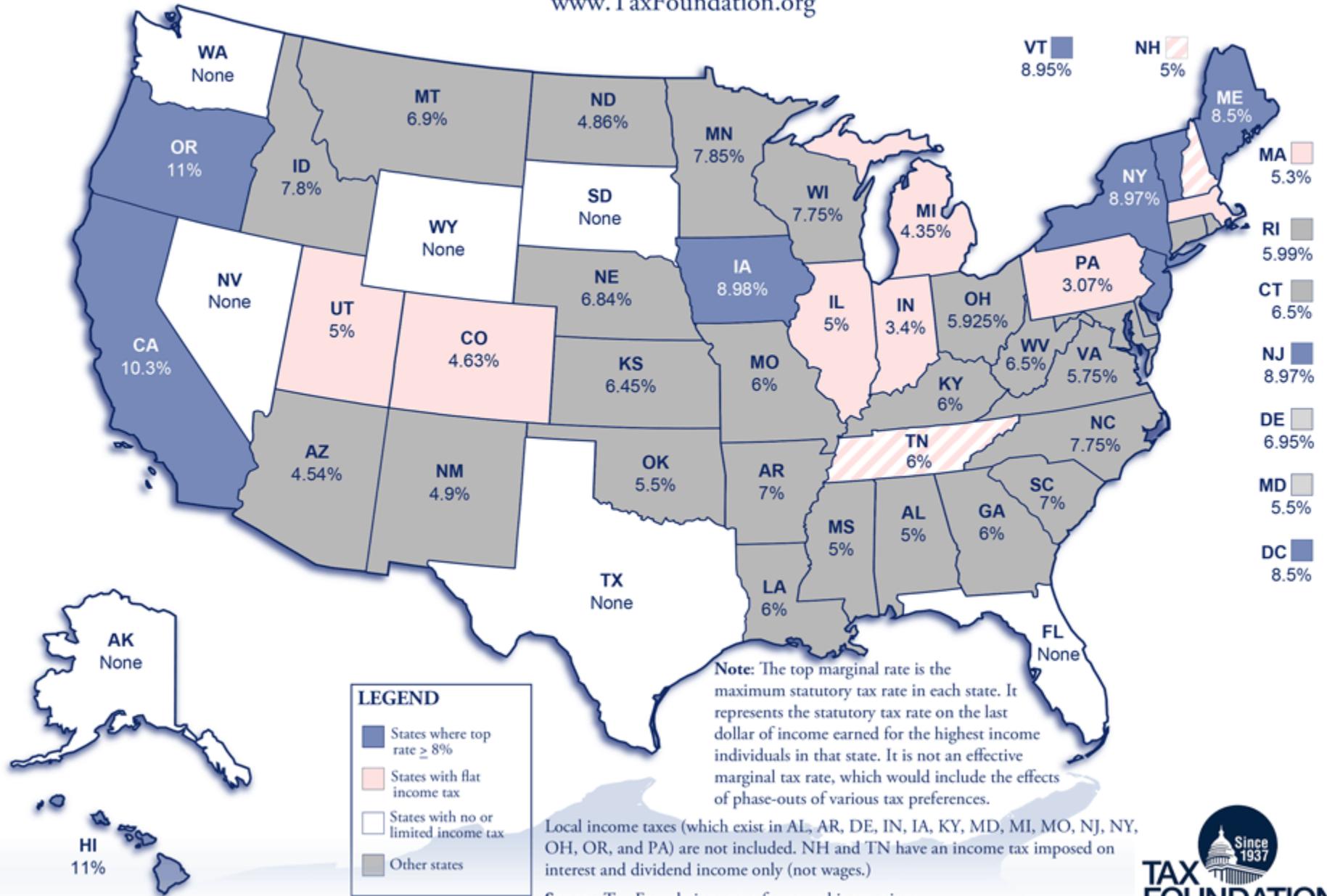
Decile	Income Range	Families	Income	Tax Liability /2		Average Tax	Effective Tax Rate
			\$ Millions	\$ Millions	Percent		
First & Second	-\$ Infinity <= \$12,167	134,767	\$859.3	\$30.3	11.3%	\$225	3.5%
Third	\$12,168 <= \$17,711	67,387	\$1,012.3	\$19.3	7.2%	\$287	1.9%
Fourth	\$17,712 <= \$23,373	68,104	\$1,392.0	\$24.0	8.9%	\$352	1.7%
Fifth	\$23,374 <= \$30,810	66,659	\$1,829.3	\$32.6	12.1%	\$489	1.8%
Sixth	\$30,811 <= \$41,668	67,382	\$2,376.6	\$32.8	12.2%	\$487	1.4%
Seventh	\$41,669 <= \$55,471	67,385	\$3,248.1	\$34.2	12.7%	\$507	1.1%
Eighth	\$55,472 <= \$74,757	67,381	\$4,349.6	\$28.2	10.5%	\$419	0.6%
Ninth	\$74,758 <= \$108,724	67,383	\$6,054.5	\$20.0	7.5%	\$297	0.3%
Tenth	\$108,724 <= \$ Infinity	67,383	\$14,439.7	\$46.8	17.4%	\$694	0.3%
Total	Total	673,831	\$35,561.3	\$268.2	100.0%	\$398	0.8%
Top Decile Decomposition							
90th to 95th	\$108,725 <= \$145,201	33,693	\$4,181	\$14.0	5.2%	\$415	0.3%
95th-99th	\$145,202 <= \$323,241	26,952	\$5,315	\$17.4	6.5%	\$644	0.3%
Top 1%	\$323,242 <= \$ Infinity	6,738	\$4,943	\$15.4	5.7%	\$2,288	0.3%

Individual Income Tax

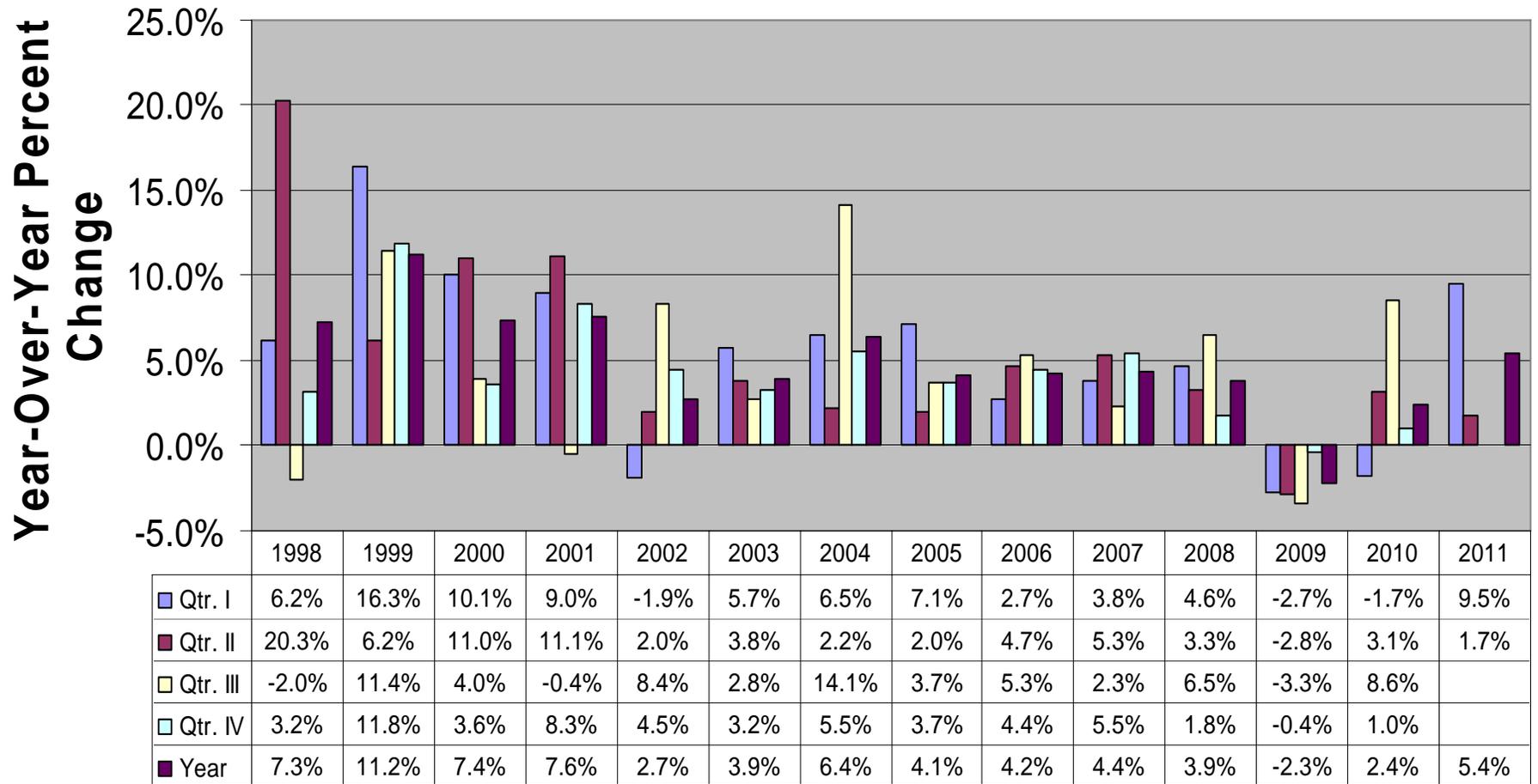
Top State Income Tax Rates

Highest Statutory Marginal Income Rate By State, Tax Year 2011

www.TaxFoundation.org



Individual Income Tax Withholding



Quarter & Calendar Year

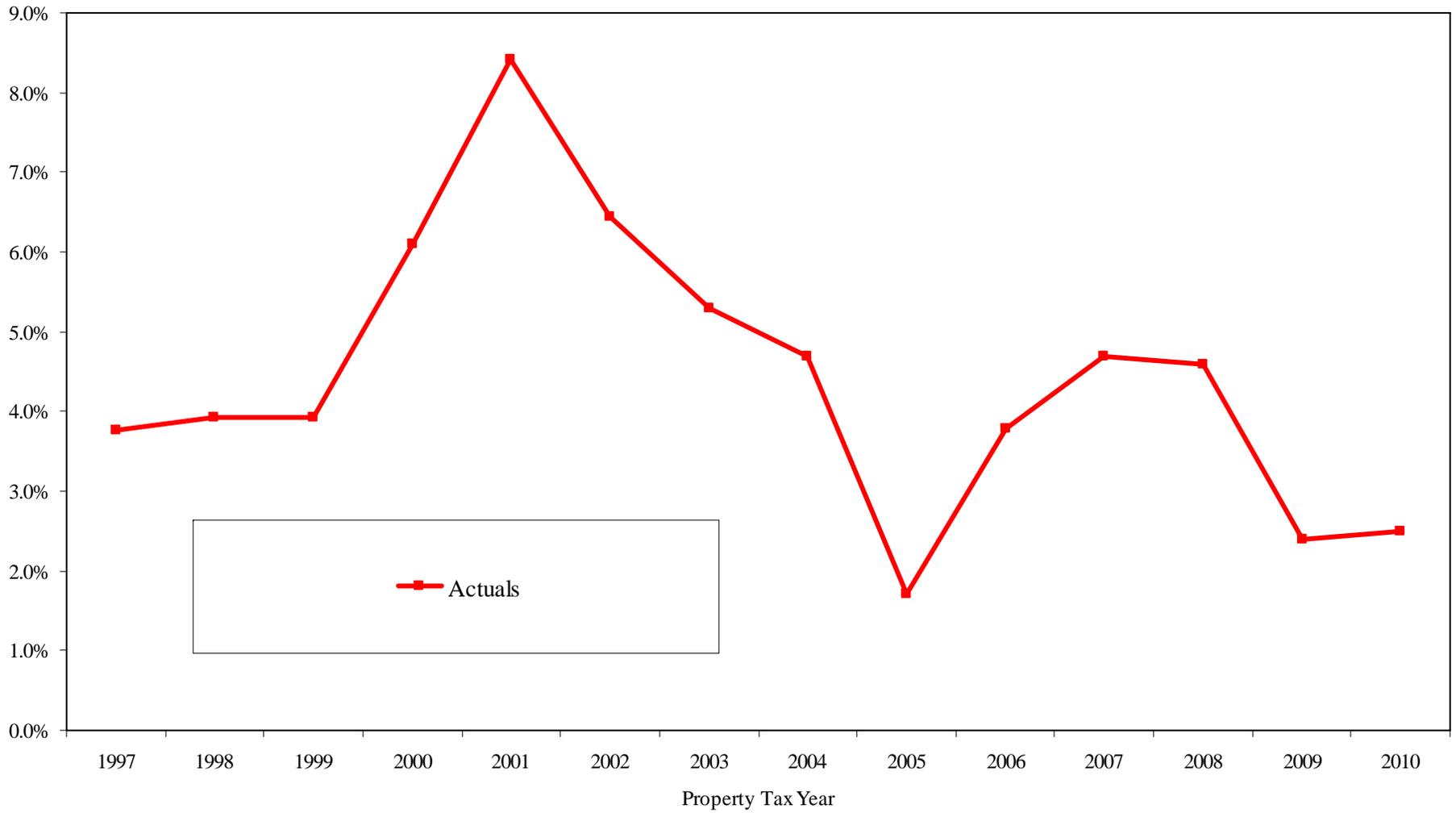
Maine Individual Income Tax by Population Deciles - Tax Year 2009
(Maine Residents Only)

Decile	Expanded Income Range	Families	Income	Tax Liability		Average Tax	Effective Tax Rate
			\$ Millions	\$ Millions	Percent		
First & Second	-\$ Infinity <= \$12,167	134,767	\$859	\$0.7	0.1%	\$5	0.1%
Third	\$12,168 <= \$17,711	67,387	\$1,012	\$3.4	0.3%	\$50	0.3%
Fourth	\$17,712 <= \$23,373	68,104	\$1,392	\$9.1	0.8%	\$134	0.7%
Fifth	\$23,374 <= \$30,810	66,659	\$1,829	\$25.5	2.1%	\$383	1.4%
Sixth	\$30,811 <= \$41,668	67,382	\$2,377	\$41.8	3.5%	\$620	1.8%
Seventh	\$41,669 <= \$55,471	67,385	\$3,248	\$77.2	6.5%	\$1,146	2.4%
Eighth	\$55,472 <= \$74,757	67,381	\$4,350	\$120.8	10.1%	\$1,792	2.8%
Ninth	\$74,758 <= \$108,724	67,383	\$6,054	\$222.6	18.6%	\$3,303	3.7%
Tenth	\$108,724 <= \$ Infinity	67,383	\$14,440	\$694.9	58.1%	\$10,312	4.8%
Total	Total	673,831	\$35,561	\$1,195.9	100.0%	\$1,775	3.4%
Top Decile Decomposition							
90th to 95th	\$108,725 <= \$145,201	33,693	\$4,181	\$178.3	14.9%	\$5,291	4.3%
95th-99th	\$145,202 <= \$323,241	26,952	\$5,315	\$254.8	21.3%	\$9,455	4.8%
Top 1%	\$323,242 <= \$ Infinity	6,738	\$4,943	\$261.8	21.9%	\$38,848	5.3%

Local Property Tax

Residential Property
And Auto Excise Tax

Historical Growth of Property Tax Commitments



Maine Property Taxes Paid Directly by Homeowners - Tax Year 2009
(Maine Residents Only)

Decile	Income Range	Families	Income	Tax Liability /1		Average Tax	Effective Tax Rate
			\$ Millions	\$ Millions	Percent		
First & Second	-\$ Infinity <= \$12,167	134,767	\$859.3	\$71.6	4.9%	\$532	8.3%
Third	\$12,168 <= \$17,711	67,387	\$1,012.3	\$55.7	3.8%	\$826	5.5%
Fourth	\$17,712 <= \$23,373	68,104	\$1,392.0	\$74.2	5.1%	\$1,089	5.3%
Fifth	\$23,374 <= \$30,810	66,659	\$1,829.3	\$93.5	6.5%	\$1,403	5.1%
Sixth	\$30,811 <= \$41,668	67,382	\$2,376.6	\$118.3	8.2%	\$1,755	5.0%
Seventh	\$41,669 <= \$55,471	67,385	\$3,248.1	\$158.3	10.9%	\$2,349	4.9%
Eighth	\$55,472 <= \$74,757	67,381	\$4,349.6	\$191.4	13.2%	\$2,841	4.4%
Ninth	\$74,758 <= \$108,724	67,383	\$6,054.5	\$246.6	17.0%	\$3,659	4.1%
Tenth	\$108,724 <= \$ Infinity	67,383	\$14,439.7	\$439.9	30.4%	\$6,529	3.0%
Total	Total	673,831	\$35,561.3	\$1,449.5	100.0%	\$2,151	4.1%
Top Decile Decomposition							
90th to 95th	\$108,725 <= \$145,201	33,693	\$4,181	\$184.4	12.7%	\$5,472	4.4%
95th-99th	\$145,202 <= \$323,241	26,952	\$5,315	\$187.7	12.9%	\$6,963	3.5%
Top 1%	\$323,242 <= \$ Infinity	6,738	\$4,943	\$67.9	4.7%	\$10,073	1.4%

Property Taxes Paid by Maine Residents on Their Primary Residence - Property Tax Year 2009

Decile	Expanded Income	Homeowners	Average Expanded Income	Total Property Taxes Paid /1 (Millions)	Average Property Tax	Ratio of Average Tax to Average Income
First & Second	-\$ Infinity <= \$12,167	28,136	\$6,559	\$56.4	\$2,006	30.6%
Third	\$12,168 <= \$17,711	22,600	\$15,156	\$43.7	\$1,934	12.8%
Fourth	\$17,712 <= \$23,373	27,795	\$20,648	\$58.3	\$2,096	10.2%
Fifth	\$23,374 <= \$30,810	32,412	\$27,354	\$71.1	\$2,195	8.0%
Sixth	\$30,811 <= \$41,668	38,976	\$35,610	\$92.1	\$2,363	6.6%
Seventh	\$41,669 <= \$55,471	47,372	\$48,462	\$122.8	\$2,592	5.3%
Eighth	\$55,472 <= \$74,757	55,353	\$64,673	\$155.3	\$2,806	4.3%
Ninth	\$74,758 <= \$108,724	59,871	\$90,014	\$201.0	\$3,357	3.7%
Tenth	\$108,724 <= \$ Infinity	61,384	\$214,497	\$322.8	\$5,258	2.5%
Total		373,898	\$74,370	\$1,123.5	\$3,005	4.0%
Top Decile Decomposition						
90th to 95th	\$108,725 <= \$145,201	30,616	\$124,250	\$131.7	\$4,303	3.5%
95th-99th	\$145,202 <= \$323,241	24,826	\$197,425	\$141.4	\$5,697	2.9%
Top 1%	\$323,242 <= \$ Infinity	5,942	\$750,786	\$49.6	\$8,347	1.1%

Source: State of Maine Property Tax and Individual Income Tax Models

1/ Property tax paid is net of Homestead Exemption.

**Maine Effective Tax Rates by Expanded Income Level
All Resident Taxpayers (2009)**

Decile	Expanded Income Range	Tax Families	Income Tax		Consumer		Total State Taxes		
			Individual	Corporate	Sales Tax	Excise Tax	Individual	Business	Total
First & Second	-\$ Infinity <= \$12,167	134,767	0.09%	1.70%	3.67%	3.53%	7.28%	1.70%	8.98%
Third	\$12,168 <= \$17,711	67,387	0.33%	1.15%	2.08%	1.91%	4.32%	1.15%	5.48%
Fourth	\$17,712 <= \$23,373	68,104	0.66%	1.08%	2.05%	1.72%	4.43%	1.08%	5.50%
Fifth	\$23,374 <= \$30,810	66,659	1.39%	1.11%	2.31%	1.78%	5.48%	1.11%	6.59%
Sixth	\$30,811 <= \$41,668	67,382	1.76%	1.06%	2.07%	1.38%	5.20%	1.06%	6.27%
Seventh	\$41,669 <= \$55,471	67,385	2.38%	1.05%	1.91%	1.05%	5.34%	1.05%	6.39%
Eighth	\$55,472 <= \$74,757	67,381	2.78%	1.00%	1.66%	0.65%	5.09%	1.00%	6.09%
Ninth	\$74,758 <= \$108,724	67,383	3.68%	0.93%	1.34%	0.33%	5.36%	0.93%	6.29%
Tenth	\$108,724 <= \$ Infinity	67,383	4.81%	0.88%	1.33%	0.32%	6.63%	0.88%	7.51%
Total		673,831	3.36%	0.98%	1.63%	0.75%	5.82%	0.98%	6.79%
90-95	\$108,725 <= \$145,201	33,693	4.26%	0.93%	1.35%	0.33%	5.98%	0.93%	6.91%
95-99	\$145,202 <= \$323,241	26,952	4.79%	0.89%	1.35%	0.33%	6.59%	0.89%	7.48%
Top 1%	\$323,242 <= \$ Infinity	6,738	5.30%	0.82%	1.29%	0.31%	7.21%	0.82%	8.03%

Decile	Local Property Taxes			Property Tax Relief Programs			Total State and Local Taxes			Federal Tax Offset
	Individual	Business	Total	Homestead	Circ. Break	BETR	Individual	Business	Total	
First & Second	8.34%	1.34%	9.68%	-0.48%	-0.95%	-0.16%	14.18%	2.88%	17.06%	-0.01%
Third	5.50%	0.93%	6.43%	-0.34%	-0.60%	-0.11%	8.88%	1.98%	10.86%	-0.03%
Fourth	5.33%	0.86%	6.18%	-0.31%	-0.46%	-0.10%	8.98%	1.83%	10.82%	-0.06%
Fifth	5.11%	0.87%	5.99%	-0.27%	-0.34%	-0.10%	9.99%	1.88%	11.87%	-0.11%
Sixth	4.98%	0.83%	5.81%	-0.25%	-0.25%	-0.10%	9.69%	1.80%	11.48%	-0.19%
Seventh	4.87%	0.85%	5.72%	-0.22%	-0.15%	-0.10%	9.84%	1.80%	11.64%	-0.37%
Eighth	4.40%	0.82%	5.22%	-0.19%	-0.08%	-0.10%	9.22%	1.72%	10.94%	-0.56%
Ninth	4.07%	0.78%	4.85%	-0.15%	-0.03%	-0.09%	9.26%	1.61%	10.87%	-0.89%
Tenth	3.05%	0.90%	3.94%	-0.06%	0.00%	-0.09%	9.61%	1.68%	11.29%	-1.56%
Total	4.08%	0.87%	4.94%	-0.16%	-0.12%	-0.09%	9.61%	1.76%	11.37%	-0.91%
90-95	4.41%	0.79%	5.19%	-0.11%	0.00%	-0.09%	10.28%	1.62%	11.90%	-1.57%
95-99	3.53%	1.19%	4.72%	-0.07%	0.00%	-0.09%	10.05%	1.99%	12.04%	-1.51%
Top 1%	1.37%	0.68%	2.05%	-0.02%	0.00%	-0.08%	8.57%	1.42%	9.99%	-1.61%

Suits Index

Tax Category	2009
Individual Income Tax	0.240
Consumer Sales Tax	-0.126
Consumer Excise Tax	-0.412
Estate Tax	0.570
Total State Taxes	0.040
Residential Property Taxes	
Gross of State Programs	-0.113
Net of State Programs	-0.090
Total State and Local Taxes	-0.013

Tax Foundation State & Local Tax Burden for Maine

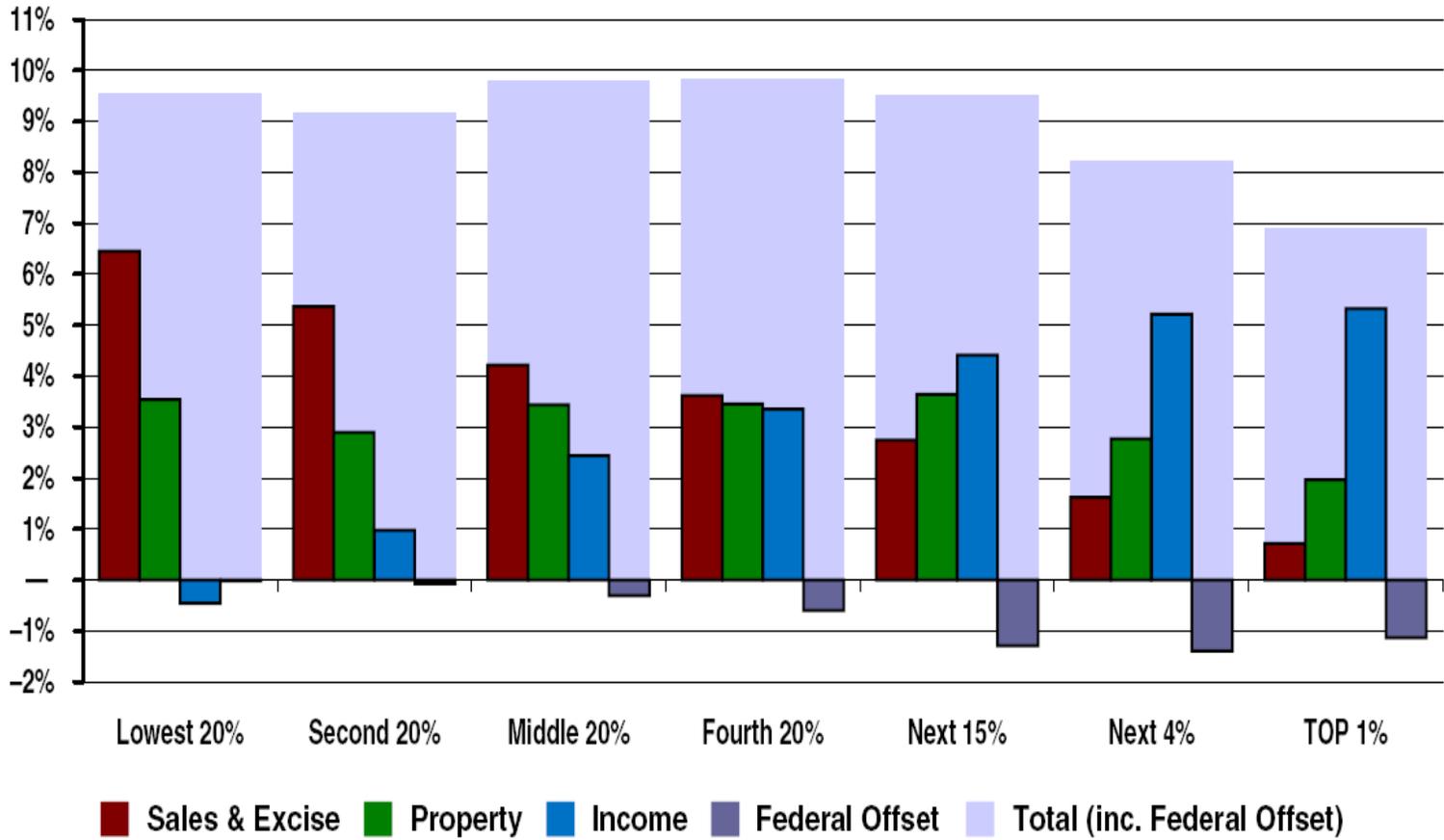
<u>Fiscal Year</u>	<u>Total Tax</u>		<u>Home Tax</u>		<u>MRS*</u>
	<u>Burden</u>	<u>Rank</u>	<u>Burden</u>	<u>Rank</u>	
1977	10.1%	23	7.0%	21	
1978	10.5%	12	7.4%	12	
1979	9.9%	14	7.0%	15	
1980	9.8%	13	7.0%	14	
1981	9.7%	9	6.9%	10	
1982	9.9%	9	7.1%	11	
1983	10.0%	11	7.1%	12	
1984	10.3%	11	7.4%	10	
1985	10.2%	12	7.3%	11	
1986	10.3%	7	7.3%	9	
1987	10.6%	7	7.7%	7	
1988	10.9%	3	8.0%	5	
1989	10.6%	5	7.8%	5	
1990	10.5%	6	7.7%	7	
1991	10.5%	8	7.7%	9	
1992	11.0%	8	8.2%	5	
1993	11.1%	7	8.3%	5	
1994	10.9%	9	8.1%	5	
1995	10.8%	7	8.1%	7	
1996	10.7%	6	8.1%	7	11.8%
1997	10.8%	6	8.2%	4	11.7%
1998	11.2%	4	8.7%	3	11.5%
1999	10.7%	6	8.3%	3	11.2%
2000	10.6%	6	8.1%	5	11.0%
2001	10.7%	4	8.2%	3	11.2%
2002	10.8%	3	8.4%	2	11.5%
2003	10.9%	5	8.4%	3	11.7%
2004	10.7%	6	8.2%	3	11.8%
2005	10.1%	11	7.4%	12	11.3%
2006	10.7%	6	7.9%	5	11.2%
2007	10.3%	9	7.5%	7	11.3%
2008	10.6%	8	7.8%	7	11.4%
2009	10.1%	9	7.6%	7	11.4%

* MRS estimates are on a calendar year basis.

Maine

State & Local Taxes in 2007

Shares of family income for non-elderly taxpayers



Maine State & Local Effective Tax Rates 1996-2013

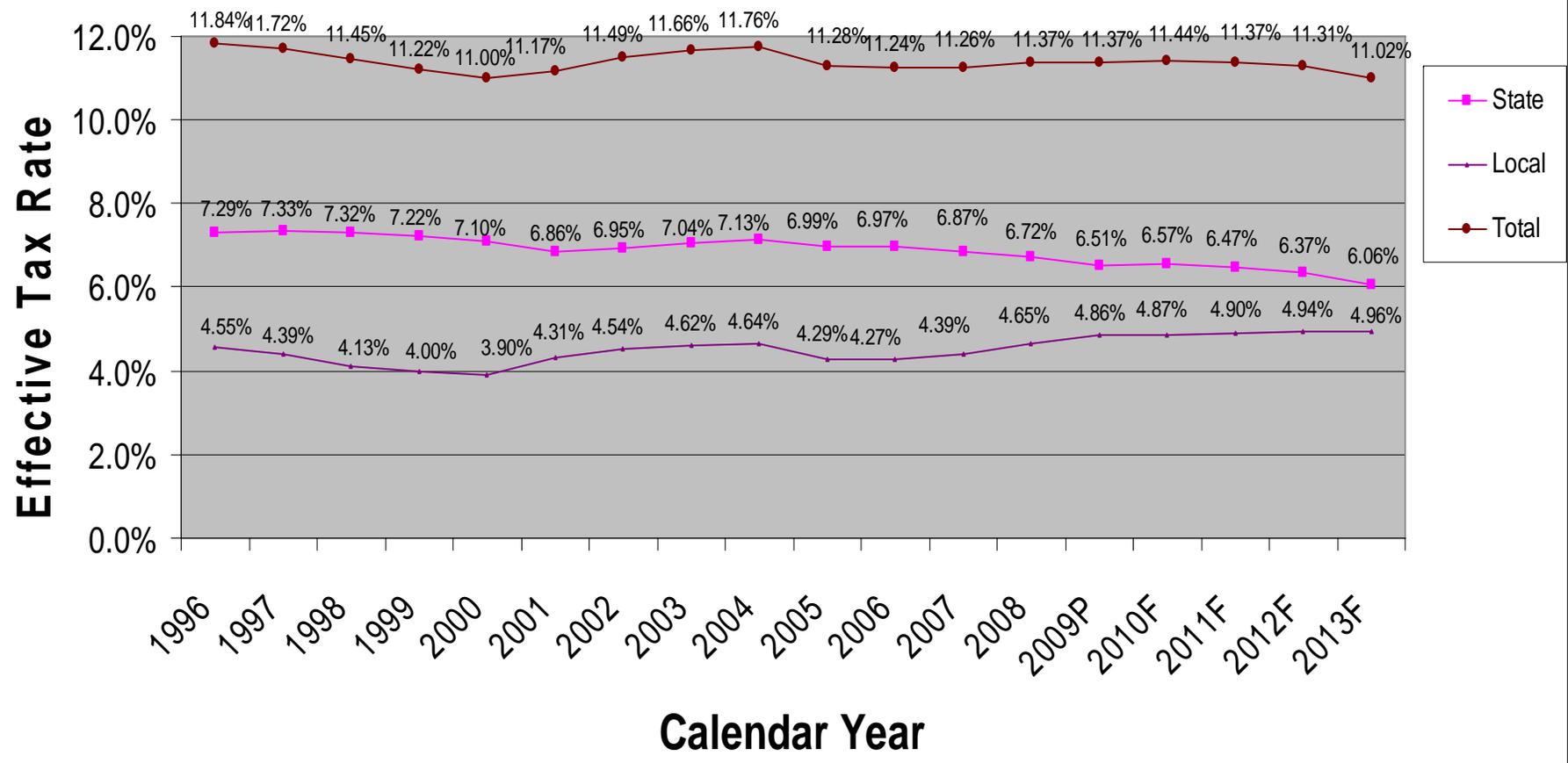


Table 3
State and Local Tax Collections for CY13 Liability by Type of Tax and Taxpayer Category
(Millions of Dollars)

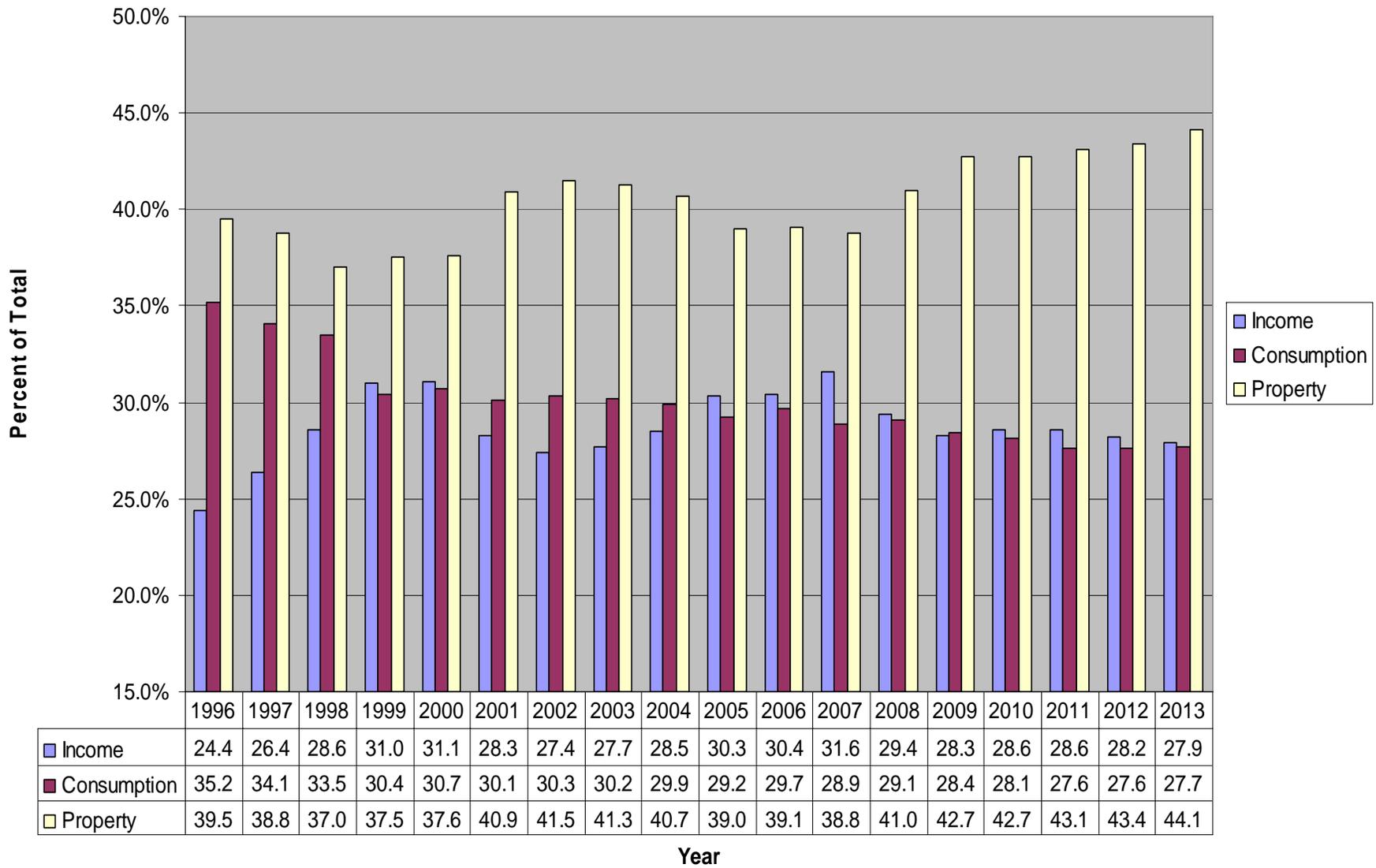
Tax Category	Collections		Percentage by Taxpayer Category			
	Total	Percentage Distribution	Individuals		Businesses	Total
			Resident	Nonresident		
Taxes on Income						
Individual Income Tax	\$1,366.9	24.1%	93.8%	6.2%	0.0%	100.0%
Corporate Income Tax /1	<u>\$213.5</u>	<u>3.8%</u>	0.0%	0.0%	100.0%	100.0%
Total Income Taxes	\$1,580.4	27.9%	81.1%	5.3%	13.5%	100.0%
Taxes on Consumption						
Sales & Use Tax	\$1,083.2	19.1%	59.7%	12.9%	27.4%	100.0%
Cig., Tob. & Alcohol Excise	\$157.6	2.8%	91.5%	7.9%	0.6%	100.0%
Insurance Companies Tax /2	\$82.5	1.5%	0.0%	0.0%	100.0%	100.0%
Motor Fuels Excise Taxes	<u>\$246.5</u>	<u>4.3%</u>	51.8%	8.6%	39.6%	100.0%
Total Consumption Taxes	\$1,569.9	27.7%	58.5%	11.0%	30.5%	100.0%
Taxes on Wealth						
Estate Tax	\$21.3	0.4%	80.0%	20.0%	0.0%	100.0%
Taxes on Property						
<i>Local</i>						
Homeowners (gross)	\$1,772.0	31.2%	86.1%	13.9%	0.0%	100.0%
Businesses (gross)	\$637.3	11.2%	0.0%	0.0%	100.0%	100.0%
Motor Vehicle Excise Tax	\$230.3	4.1%	70.0%	0.0%	30.0%	100.0%
Watercraft Excise Tax	\$2.5	0.0%	80.0%	20.0%	0.0%	100.0%
Homestead Exemption	(\$47.7)	-0.8%	100.0%	0.0%	0.0%	100.0%
Circuit Breaker Refunds	(\$58.3)	-1.0%	100.0%	0.0%	0.0%	100.0%
BETR/BETE Refunds	<u>(\$77.7)</u>	<u>-1.4%</u>	0.0%	0.0%	100.0%	100.0%
<i>State</i>						
State Property Taxes (gross) /3	\$28.8	0.5%	38.4%	8.0%	53.5%	100.0%
Public Utilities Tax	<u>\$13.5</u>	<u>0.2%</u>	0.0%	0.0%	100.0%	100.0%
Total Property Taxes	\$2,500.8	44.1%	63.8%	9.9%	26.3%	100.0%
Total Taxes	\$5,672.5	100.0%	67.2%	9.0%	23.8%	100.0%

1/ Includes Franchise Tax on Financial Institutions.

2/ Includes Fire Investigation and Prevention Tax.

3/ Includes Unorganized Territory Taxes, Real Estate Transfer Taxes, and Commercial Forestry Excise Tax.

Percentage Distribution of Major Tax Categories 1996-2013



Tax Category	2013
Individual Income Tax	0.240
Consumer Sales Tax	-0.107
Consumer Excise Tax	-0.387
Estate Tax	0.575
Total State Taxes	0.047
Residential Property Taxes	
Gross of State Programs	-0.115
Net of State Programs	-0.093
Total State and Local Taxes	-0.013