Testimony in Opposition to LD 210: The Biennial Budget

"An Act Making Unified Appropriations and Allocations from the General Fund and Other Funds for the Expenditures of State Government and Changing Certain Provisions of the Law Necessary to the Proper Operations of State Government for the Fiscal Years Ending June 30, 2025, June 30, 2026 and June 30, 2027"

Senator Rotundo, Representative Gattine, and distinguished members of the Committee on Appropriations and Financial Affairs, my name is Harris Van Pate, and I serve as policy analyst for Maine Policy Institute. Maine Policy is a free market think tank, a nonpartisan, non-profit organization that advocates for individual liberty and economic freedom in Maine. Thank you for the opportunity to provide testimony in opposition to the governor's proposed 2026-2027 biennial budget.

The budget before us represents an unsustainable expansion of state government, excessive expenditures, and a disregard for the fiscal challenges Maine faces. While it has been described as a responsible and balanced approach, a deeper analysis reveals that it increases appropriations beyond the limits of economic prudence, jeopardizing long-term economic stability and placing undue burden on Maine taxpayers.

Spending Beyond Sustainability

Over the past several budget cycles, state expenditures have grown at a rate that outpaces economic growth and inflation. This budget proposal continues that trend, committing Maine to a level of spending that exceeds projected revenues. At a time when economic indicators suggest declining federal support and a slowing economy, Maine should be prioritizing financial restraint, not further entrenching costly government programs.

Historical comparisons underscore this issue. Even adjusting for inflation, the current proposal far surpasses past budgets in both real and relative terms. Without inflation, the current biennial budget is 11% above last biennium's, and 61% above the last administration. Even after inflation, these numbers decrease to 5.3% and 24% respectively. The state's General Fund appropriations have ballooned over the last decade, and this proposal would increase general fund spending by an additional $1.157 billion versus the last biennial budget. Such unchecked growth is unsustainable and irresponsible.

The Need for True Fiscal Discipline

Instead of continuing this pattern of overexpansion, Maine lawmakers should focus on ensuring that state government operates within its means. A responsible alternative would include:

1. **Returning to a Sustainable Spending Baseline** – Maine should pursue reducing spending rather than increasing it. This is the only effective way to avoid risky budget shortfalls from programs heavily relying on federal participation, like MaineCare. This approach would align spending with economic realities and avoid unnecessary budgetary shortfalls.
2. **Prioritizing Core Government Functions** – Essential services such as public safety, infrastructure maintenance, and efficient education funding should take precedence over non-essential programs and discretionary expansions. Eliminating duplicative and inefficient expenditures would free up significant resources. Some programs, such as the MaineCare expansion, state SNAP, or universal free community college, can have heavily unpredictable and volatile spending patterns. Reducing the amount of resources we dedicate to these programs will make our budget more stable and healthy over the long-term.
3. **Rejecting Burdensome Tax and Regulatory Policies** – Increasing government spending inevitably leads to calls for new or higher taxes. Instead, Maine should focus on regulatory and tax relief that fosters job creation and economic growth, rather than expanding a tax-and-subsidize model that hampers business investment and individual prosperity.

Tax Increases Must Stop

Despite the governor's claims of it being a "tight" budget year, the reality is that our expanded spending will unavoidably lead to expanded tax burdens. Increasing the tobacco tax to supplement the budget is deplorable, as sales taxes already disproportionately hurt the poor, and smokers disproportionately earn lower incomes.[1] The fact that Maine only cared enough about this sin tax to increase it when we needed additional funding to support the governor's uncontrollable spending shows the true purpose of the tax increase: to raise revenue, not to prevent smoking.

Taxing hospitals, ambulances, and pharmaceutical providers is also unwise and inexcusable. Although this is meant to fund MaineCare, a program meant to provide healthcare to low-income Mainers, these taxes will make healthcare more expensive and

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1 https://truthinitiative.org/research-resources/targeted-communities/why-are-72-smokers-lower-income-communities

less available in rural areas. Rural Maine is already facing absurdly long ambulance wait times, and an ambulance tax would further exacerbate this problem.[2] Even taxing steaming services will prove to be an incredibly unpopular tax expansion. .

Opportunities for Meaningful Reform

This budget fails to address several pressing fiscal issues that Maine must confront:

- **Structural Budget Deficits** – The state faces revenue shortfalls that will only worsen if spending is not curtailed. Rather than relying on temporary federal funds or budget gimmicks, Maine must take proactive steps to bring expenditures in line with sustainable revenue projections.
- **Overreliance on Federal Assistance** – With looming reductions in federal support for key programs, Maine must avoid making permanent commitments based on temporary funding streams.
- **Regulatory Reforms to Spur Economic Growth** – Instead of increasing spending on bureaucratic initiatives, the state should pursue comprehensive regulatory reform, particularly in areas like occupational licensing and business taxation, to encourage investment and job creation.

Conclusion

Maine Policy Institute strongly urges this committee to reject the governor's proposed budget in favor of a more fiscally responsible alternative. Rather than growing government at an unsustainable pace, lawmakers should prioritize efficiency, eliminate wasteful spending, and focus on policies that promote economic opportunity and long-term prosperity for all Mainers.

Attached below as Appendix I is Maine Policy's analysis of the governor's proposal and a blueprint for a better path forward. To be clear, this is not Maine Policy's dream budget, but rather a more responsible spending plan given this year's current budget constraints. It keeps spending more in line with inflation, does not increase Mainers' tax burden, and eliminates unnecessary expansions of government as outlined in the governor's original proposal.

Thank you for your time and consideration. Maine Policy looks forward to working with members of this committee to craft a budget that better serves the interests of Maine's taxpayers and businesses.

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[2] https://www.bangordailynews.com/2024/08/27/penobscot/penobscot-health/northern-light-ambulance-plans-maine-local-concerns-joam40zk0w/

Appendix I: Budget Analysis for the 2026-2027 Biennium

Introduction

The 2026-2027 biennial budget proposed by Governor Mills expands state government expenditures beyond sustainable levels, builds unnecessary bureaucratic infrastructure, and perpetuates inefficient policies that harm Maine's economic competitiveness while claiming to be a "tight" budget.[1] Maine Policy Institute (MPI) has analyzed the governor's proposal, and it is clear that there are many opportunities to correct the overspending contained within it.

Lawmakers could take several different pathways depending on their priorities and appetite for right-sizing the state budget. MPI's preference would be to use *the final budget passed under Governor Paul LePage's tenure*—which was itself burdened by too much spending—as a template against which to build an alternative proposal that reduces the overall spending in Maine to sensible levels. Such a budget, once adjusted for inflation, would amount to only $9.3 billion in spending, which would be $2.3 billion below the governor's 26-27 proposal.

We recognize, however, that lawmakers may view that proposal as politically unfeasible given the current political alignment in Augusta. Given that, we have included an additional option that prioritizes fiscal responsibility, promotes economic liberty, curbs unnecessary government expansion, and eliminates nearly $1 billion in overall spending. By implementing these recommendations, Maine can ensure a balanced budget without increasing the tax burden on hardworking Mainers, and indeed would have financial flexibility to actually reduce the tax burden on Maine citizens. We reiterate our belief that the lower option should be chosen, but the alternative is proposed to provide an additional pathway.

This second proposal is grounded in three core principles:

1. **Moderate steps towards fiscal sustainability:** Stabilize expenditures by adopting previous inflation-adjusted baselines.
2. **Limited government:** Oppose unnecessary expansions of state programs and offices during declining revenues from state and federal sources.
3. **Economic freedom:** Remove barriers to individual prosperity and business growth by no longer pursuing a "tax plus subsidize" regulatory system.

Below we outline Gov. Mills' current proposal, Gov. Mills' budget from the 24-25 biennium, and the last LePage budget from 2018-19, adjusted for inflation, as well as a $10.7 billion option discussed above.

[1] https://www.maine.gov/governor/mills/news/radio_address/balanced-biennial-budget-proposal-2025-01-17

Department Name	18-19 Biennium (LePage)[2] (Inflation Adjusted: 30%)	24-25 Biennium (Mills)[3] (Inflation Adjusted: 5.49%)	26-27 Biennium (Mills Proposed)[4]	Reduced Proposal (Maine Policy)
General Fund Approps	**$9,389,624,310**	**$11,044,843,731**	**$11,626,688,590**	**$10,767,843,732**
Dept Health & Human Services	$3,141,030,109	$3,913,925,430	$4,275,768,725	$3,713,925,430
Dept. of Education	$3,381,527,276	$3,862,821,607	$3,916,321,516	$3,862,821,607
Dept. of Admin / Financial	$464,470,566	$626,529,690	$563,979,011	$626,529,690
UMaine System Trustees	$549,846,983	$579,228,687	$595,830,701	$579,228,687
Dept. of Corrections	$483,245,214	$492,044,660	$521,125,046	$492,044,660
Treasurer	$248,697,435	$242,702,589	$230,030,340	$242,702,589
Judicial Dept.	$198,922,412	$233,103,917	$264,067,884	$233,103,917
Community College System	$175,922,126	$ 179,438,586	$209,867,133	$164,438,586
Dept. of Public Safety	$128,749,898	$139,822,672	$167,379,367	$139,822,672
Dept. Agriculture / Conservation	$84,992,622	$105,632,306	$122,848,511	$105,632,306
Dept. Fisheries and Wildlife	$71,267,686	$82,552,612	$94,358,155	$82,552,612
Legislature	$70,179,210	$70,894,289	$79,156,810	$70,894,289
Public Defense Services	$28,396,839	$68,450,668	$102,237,501	$68,450,668
Finance Authority Of Maine	$42,100,224	$60,214,523	$ 57,080,788	$60,214,523
Dept of Attorney Gen.	$55,882,572	$57,280,127	$69,481,209	$57,280,127
Dept. Marine Resources	$27,719,332	$44,021,977	$45,088,455	$44,021,977
Dept. Environmental Prot.	$22,458,912	$39,255,210	$43,847,197	$39,255,210
Dept. Econ & Community Dev.	$38,117,434	$36,093,218	$32,253,110	$36,093,218
Maritime Academy	$26,401,218	$33,440,171	$39,959,692	$33,440,171
Dept. of Labor	$28,687,417	$31,199,385	$33,159,165	$31,199,385
Dept. Defense/Vets/Emergencies	$25,235,838	$28,663,354	$36,459,746	$28,663,354

[2] https://legislature.maine.gov/doc/3079
[3] https://legislature.maine.gov/doc/11045
[4] https://www.maine.gov/budget/home

Executive	$11,085,562	$27,603,218	$18,408,194	$27,603,218
Energy (removed from exec)	-	-	$8,474,849	
Dept. of Secretary of State	$16,092,748	$20,566,930	$23,802,857	$20,566,930
Community Affairs	-	$179,794	$14,234,840	$179,794
Public Employees Retirement	$699,657	$8,792,597	$463,218	$8,792,597
All other listed general fund Appropriations	$67,895,019	$60,385,515	$71,070,607	$52,385,515
MPI's Delicensing Proposal	-	-		-$54,000,000

Gov Mills' allegedly "tight" budget has a 5.3% increase in appropriations, even when adjusted for inflation, from the last biennium (measured from the start of 2023 to the beginning of 2025) and a 24% post-inflation increase from the previous LePage biennium, which ended in 2019. Meanwhile, after inflation, the $10.7 billion alternative budget option would be 15% higher than LePage's last biennium, 3.5% less than the last biennium, and 7% less than the governor's current proposal.

The mere 5.3% post-inflation budget growth may not seem like much initially. Still, it represents an increase in appropriations of more than half a billion in inflation-adjusted dollars during a time of declining state revenues. Additionally, many of Maine's big-ticket spending items, such as MaineCare, are likely to lose federal funding under the Trump administration, potentially leaving Maine on the hook for even more than it currently plans to spend.

For additional context, the December 2024 report of the Revenue Forecast Committee estimated that the revenue for the FY 26-27 biennium general fund would be around $11.224 billion.[5] If the report is accurate, Maine's General Fund revenue for the biennium will be approximately $403 million less than the governor's newly proposed budget but $456 million more than the $10.7 billion alternative budget. Maine Policy Institute believes the most beneficial way to utilize this excess is to return it to Mainers through tax relief.

Summary of Adjustments

Below, we list the primary budget modifications necessary to create a more reasonable budget. The most recent estimates for the budget shortfall appear to be $450 million for the General Fund and $280 million for the Highway Fund, totaling approximately $730 million. Our proposed changes to the General Fund budget, summarized below, total over $858.8 million in appropriations reduction and revenue growth. Maine could close the General Fund and Highway Fund shortfalls by following this proposal, with more than $50 million left over. Additionally, this would be pursued with zero new taxes and a reduction in the burdensome regulatory state while still incorporating some of both political parties' policy priorities.

[5] https://legislature.maine.gov/doc/11282

1. Use the inflation-adjusted 2024-25 budget as a stable starting point.
    - **Appropriations Reduction: $581.8 million from the governor's proposal**
    - **Appropriations Reduction: $15 million by removing one-time community college scholarships**
2. Cut the Mainecare expansion completely.
    - **Appropriations Reduction: $137 million**
3. Abolish the "tax and subsidize" childcare system + Undo the current MaineCare Cost Of Living Adjustment.
    - **Appropriations Reduction: $30 million**
    - **Appropriations Reduction: $23 million (possibly reduced by item 2)**
4. Abolish the State-funded SNAP program for noncitizens.
    - **Appropriations Reduction: $10-15 million**
5. Abolish the Maine Clean Election Act.
    - **Appropriations Reduction: $8 million**
6. Serious licensing reform.
    - **Revenue increase from income/payroll/sales Taxes: Up to $54 million**

Total Appropriations reduction from Mills proposed 26-27 budget: **$858.8 million**

Specific Recommendations

1. Continue Last Biennium's Budget with an Inflation Adjustment

Again, Maine Policy Institute's preference would be to aim for the inflation-adjusted spending levels contained in the 2018-2019 biennium, including ending all additions to state government since that time, in order to return the budget to a manageable level of $9.39 billion. Where possible, we strongly encourage this to be the position of lawmakers seeking to restore fiscal discipline to the budget.

However, once again returning to the second option, Maine could choose to freeze spending at the prior biennium's level with a modest adjustment for inflation. Last biennium's General Fund appropriations totaled approximately $10.47 billion, and factoring in the 5.49% inflation Maine experienced between January 2023, when the last budget was proposed to now, the inflation-adjusted General Fund appropriations would be $11.04 billion today. This is already a massive budget, and if we compare this to the last LePage budget in inflation-adjusted dollars, it would be an unhealthy amount of spending.

Lawmakers could seek to incorporate reasonable cuts to recent spending growth, while not eliminating all recently created programs. Politically, it may be more realistic to incorporate some priorities included in the last cycle's budget as a means of trying to create cross-party cooperation. Thus, the $10.7 billion alternative starts from the previous biennium's budget, with several cuts aimed at appropriations for less efficient or worthwhile programs.

This approach reduces projected General Fund expenditures by approximately $580 million over the biennium while addressing inflationary pressures. This more than deals with many of the budgetary shortfalls that Maine is experiencing. Additionally, it would incorporate previous Gov. Mills' budgets and help the Governor keep her "no new taxes" promise. By doing so, Maine can avoid exacerbating its structural budget imbalance and prevent unnecessary tax increases while creating a more responsible starting point that both parties may be willing to agree to.

By starting from this baseline instead of the current budget, lawmakers would avoid recent spending expansions, such as the governor's committing $25 million for universal free community college.[6] This is a wholly unnecessary expenditure, as Maine's community college system is already the cheapest in New England.[7] Additionally, low-income students already have access to need-based federal support such as Pell Grants.[8] On top of this, the alternative removes the $15 million included in last biennium's budget to avoid any one-time funding going to this costly and unnecessary program.[9]

Another expanded program in the new budget includes the Office of Community Affairs, which would have an 8000% expanded budget. Doing so is unnecessary and creates further confusion, as many of the included programs overlap or do identical or unnecessary things, such as the Maine Climate Corp.[10] This organization shares its area of focus in part with the Coastal Zone Management Program,[11] the Housing Opportunity Program,[12] the Floodplain Management Program,[13] and Volunteer Maine.[14] Growing these duplicate organizations is unnecessary and inefficient.

Because the alternative proposal uses the FY 24-25 biennium budget as a baseline, it also avoids other controversial provisions of the governor's current proposal, such as numerous newly created positions within state government. Gov. Mills' proposed biennial budget incorporates a tobacco tax increase and new taxes on streaming services, ambulances, and pharmaceutical prescriptions, but this alternative option does not as they would be wholly unnecessary to fund state government, while closing the structural gaps that exist in both the general fund and the highway fund.

By avoiding expanding the administrative state and removing the new budget's more controversial programs and one-time community college funding, the alternative budget proposal reduces general fund appropriations by over $596 million. On top of that, in later sections, we propose other budget provisions that either reduce appropriations or grow revenues (solely through economic growth) totaling another $262.8 million.

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[6] https://www.smccme.edu/governor-mills-proposes-permanent-free-college-in-new-budget/

[7] https://www.mccs.me.edu/about-mccs/#:~:text=Cost%20per%20credit%20hour:%20$96,lowest%20tuition%20in%20New%20England.

[8] https://www.smccme.edu/governor-mills-proposes-permanent-free-college-in-new-budget/

[9] https://www.mccs.me.edu/press_release/free-community-college-extended-for-two-more-years/

[10] https://volunteermaine.gov/serve-in-maine/climate-corps

[11] https://www.maine.gov/dmr/programs/maine-coastal-program

[12] https://www.maine.gov/decd/housingopportunityprogram#:~:text=The%20Housing%20Opportunity%20Program%20was,income%20and%20moderate%2Dincome%20individuals.

[13] https://www.maine.gov/dacf/flood/

[14] https://volunteermaine.gov/

2. Reverse MaineCare Expansion

The expansion of MaineCare under the Affordable Care Act has burdened taxpayers with unsustainable costs while failing to deliver measurable improvements in health outcomes. MPI recommends phasing out the expansion, refocusing resources on the most vulnerable populations, and capping Medicaid eligibility at federally required levels.

General fund spending on the MaineCare expansion was $56 million in 2021 and $63 million in 2022.[15] After inflation, these would equal approximately $67 million and $70 million today. Assuming the spending on MaineCare expansion remains stable, cutting MaineCare expansion spending from the Maine budget could save $137 million over the next biennium. Additionally, between 2019[16] and 2022, the money that the state of Maine had spent on MaineCare expansion increased by a factor of 11, and the new presidential administration has explicitly considered reducing federal Medicaid spending. Thus, the amount of money we might save as a state would likely be much greater than the conservative estimate of $137 million.

3. Reduce DHHS Spending on Inefficient Programs

MPI opposes the following proposed expenditures in the Department of Health and Human Services (DHHS):

- **Family Childcare Worker Stipends:** Family childcare provider numbers have declined by 19% since 2019 despite significant state spending. MPI recommends eliminating this ineffective program, saving a total of $30 million per biennium, and combining it with shifting the childcare regulatory system to allow more children per worker and to make registration more affordable. We know eliminating this program will save $30 million, as Mills' budget halves the program already saving $30 million.[17]
- **Childcare Worker Deregulation:** Additionally, childcare centers have been declining in totals. While total childcare slots have increased, this indicates the declining availability of childcare in more rural areas. The "tax and subsidize" model for childcare regulation does not accurately address the problem.
- **Medicaid Compensation Rates:** Tie reimbursement rates for MaineCare to Medicare's rates on a 1-to-1 basis. Maine currently compensates Medicaid hospital services at 170% that of Medicare, and Mills in part wants to decrease this to 109%. Reducing this service alone to a 1 to 1 ratio would save Maine an additional million dollars, and doing so for other services would save millions more.
- **MaineCare COLA Adjustments:** Legislative approval is required for any Mainecare COLA adjustments, including previous adjustments that would cost the state of Maine $23 million to implement.

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[15] https://legislature.maine.gov/doc/8957
[16] https://legislature.maine.gov/doc/7997
[17] https://www.maine.gov/dhhs/blog/overview-dhhs-investments-adjustments-fy26-27-biennial-budget-proposal-2025-01-10

4. Amend Maine's SNAP Program to Exclude Noncitizens

Maine is one of only six states that extends SNAP benefits to noncitizens without federal mandates.[18] This policy increases costs without addressing the root causes of food insecurity. In addition to the more than 167,000 Mainers enrolled in the federal SNAP program, we also have over 5,000 enrolled in the state SNAP program.[19] [20] Because this program primarily covers those not eligible for the federal program, it can be assumed that practically all of these recipients are noncitizens.

In the 2024-25 biennium budget, $4.3 million was appropriated for this purely state-funded SNAP program.[21] Then, in the supplemental budget, an additional $5.4 million was appropriated for the purely state-funded SNAP program due to increased enrollment. The Mills administration has noted that enrollment in the state program has quintupled between 2021 and mid-2024, so the true costs of this program in the upcoming biennium are likely to be even higher.[22]

It would, therefore, be a conservative estimate to say that this program will cost Maine $10 million over the next biennium, as that is what it cost us during this one. If similar unexpected costs and enrollment overruns occur, it could cost $15 million or more. While MPI supports the proposed reduction of SNAP spending by eliminating the "Hardship D" exemption from state SNAP program, this will not do nearly enough to address the radically growing costs of this program.

Additional Recommendations

5. Abolish the Maine Clean Elections Act

While this is not the largest appropriation in the Maine government, spending public funds towards private political campaigns furthers corruption and the unfairness of Maine electoral processes. The most recent accurate data shows a $4,568,030 total payment in 2022, with an average payment increase of 33% between each biennial election cycle since 2014.[23] If this rate is stable, the MCEA would cost Maine around $8 million in 2026. All of this would be for a candidate funding scheme that does not increase electoral competition or allow for more fair or transparent elections.[24]

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[18] https://www.fns.usda.gov/snap/recipient/eligibility/non-citizen#:~:text=Find%20Assistance&text=Some%20states%20have%20special%20programs,these%20states%20for%20more%20information.

[19] https://fred.stlouisfed.org/series/BR23000MEA647NCEN

[20] https://www.maine.gov/dhhs/blog/overview-dhhs-investments-adjustments-fy26-27-biennial-budget-proposal-2025-01-10

[21] https://www.maine.gov/dhhs/blog/budget-invests-health-and-well-being-maine-people-2023-07-07

[22] https://www.maine.gov/dhhs/blog/overview-dhhs-investments-adjustments-fy26-27-biennial-budget-proposal-2025-01-10

[23] https://www.maine.gov/ethics/candidates/maine-clean-election-act

[24] https://mainepolicy.org/research/legislative-guidebook-for-the-132nd-maine-legislature/

6. Pursue Occupational Licensing Reform

Maine's occupational licensing system is one of the most burdensome in the country and has been estimated to cost the state 29,206 jobs and $276 million in economic output.[25] While abolishing licenses in a time where revenue is short may seem counterintuitive, the fact is that many of these programs are revenue-neutral on their face, with the fees just barely covering the costs of hiring more bureaucrats to run the licensing programs.

However, the long-term economic effect of these licenses is completely revenue-negative. Not only do these licensing schemes cause workers to move to less cumbersome states or industries, but they also cost Maine jobs. Regardless of the moral and ethical duties Maine legislators have to ensure Mainers have a healthy and free economy, the fact that our state has a 5.8-7.15% income tax, as well as a new 1% payroll tax, Maine's best interest is to create more jobs for its economy, and state tax revenue.

If a serious delicensing action created the 29,000 jobs above, and those workers earned the state median income of $35,891, Maine would generate an extra $27 million in state income tax revenue annually.[26] [27] With this increased general fund revenue, Maine's budget is far easier to balance than before, especially due to this doubling to approximately $54 million in revenue over the biennium. This does not incorporate the extra revenue earned down the line through the sales tax and other taxes, which would occur due to Mainers having more spending money.

Maine Policy proposes the elimination of the following occupational licenses for which little, if any, legitimate public health and safety benefit exits: arborists, auctioneers, all boxing and mixed martial arts licenses administered through the Combat Sports Authority of Maine, debt collectors, foresters, geologists, horse trainers, interior designers, investigative assistants, pastoral counselors, polygraph examiners, private investigators, energy auditors, sardine packers, security guards, sign language interpreters, soil scientists, taxidermists and wood scalers. A number of other licenses exist for which a less burdensome form of occupational regulation (i.e. registration or certification) should be considered and to add further revenue enhancements to the state's General Fund in the upcoming biennium.

Conclusion

Maine's economic prosperity depends on a state budget that prioritizes fiscal discipline, respects taxpayer dollars, and promotes individual freedom. Governor Mills' proposed budget fails to meet these standards. By implementing the $10.7 billion alternative budget recommendations, the Legislature can ensure Maine's fiscal health, strengthen its economic competitiveness, and safeguard the liberty of its citizens.

Maine Policy Institute stands ready to assist policymakers in advancing these reforms and welcomes the opportunity to engage with legislators and other stakeholders.

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[25] https://mainepolicy.org/wp-content/uploads/LetUsWorkFinal.pdf
[26] https://datacommons.org/ranking/Median_Income_Person/State/country/USA?h=geoId%2F37&unit=%24
[27] https://smartasset.com/taxes/maine-tax-calculator#H3G3GjBVCe