



Maine Municipal
Association

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Testimony of the Maine Municipal Association

In Support of

LD 65, An Act To Allow Municipalities To Impose a Seasonal or Year-round Local Option Sales Tax

LD 1110, An Act To Establish a Local Option for Sales Tax

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LD 609, An Act To Provide Municipalities Additional Sales Tax Revenue from Lodging Sales

March 27, 2019

Senator Chipman, Representative Tipping and members of the Taxation Committee, my name is Kate Dufour and I am providing testimony in support of LD 65, LD 1110 and LD 609 on behalf of the Maine Municipal Association's (MMA) 70-member Legislative Policy Committee.

LD 65 and LD 1110. Of all the local option tax bills being heard today, the Policy Committee supports LD 65 and LD 1110 because both bills provide the flexibility necessary to design a local option sale tax process that best meets each community's unique needs. As proposed, municipal officials are provided the authority to decide which sales will be taxed, the rate of the tax (up to one percent), how the generated funds will be used, and with respect to LD 65, whether the tax is imposed year-round or seasonally. To ensure the interests of the community's residents are taken into consideration, the bills also provide that the local option sales tax can only be implemented if validated by the voters participating in the required referendum election.

However, it is important to underscore that municipal support for these bills is based on an understanding among leaders in Maine's urban, suburban and rural communities that there is an ever growing need to diversify and expand the revenue streams available to the state's service center communities, as well as tourism-based communities.

Service center communities that attract people from a larger region for jobs, housing, retail, recreational opportunities, and social services programs are called upon to provide governmental services to a population that is much larger than their property tax base can support. In these municipalities the local option sales tax would generate some of the revenue

necessary to offset the costs of providing municipal services to a daytime population that exceeds the fulltime resident population.

Communities that host seasonal visitors that place short-term, yet significant, demands on the provision of public safety, waste management and traffic enforcement services, could also benefit from the options provided in LD 65 and LD 1110. In these municipalities, a local sales tax would allow a portion of the costs associated with providing additional services to be shifted off the backs of the property taxpayers and onto the visitors who create the need for expanded municipal services.

The information found in Attachment #1 provides a picture of the 50 communities that stand to benefit the most from the adoption and implementation of a local sales tax. Eighty percent of total taxable sales are generated in the top 50 communities. Of the communities on the list, 43 are service centers. Forty-five percent of the state's population resides in these communities. At \$17.20/\$1,000 of assessed value, the average mill rate in the listed municipalities is 2.24 mills higher than the statewide average. And, 75 percent (\$4 billion) of all charitable/benevolent and literary/scientific tax exempt property is located in these municipalities.

To further elaborate on the property taxpayer burden and revenue diversity issues, the table in Attachment #2 shows sources of municipal revenue and how those revenues are expended.

It is estimated that in 2015 local resources (e.g., property taxes, motor vehicle and watercraft excise taxes, permits and licensing fees, etc.) accounted for over 90 percent of total municipal revenues, with nearly 80 percent of that total raised through property tax assessments. The state resources used to fund mandated and desired municipal programs accounted for six percent of total local revenues, with other source revenues (e.g., federal grants, reserve funds, etc.) accounting for three percent of total municipal revenue.

Nearly one-half of all revenue (\$1.5 billion) was used to fund the required and local option shares of K-12 education - which is 64 percent of total property tax revenue - and an additional five percent (\$148 million) was used to fund county services. The remaining \$1.5 billion in revenue was used for municipal services, the bulk of which funded public safety services (\$334 million), maintenance of local and state aid roads (\$292 million), other public works, such as solid waste management, recycling, and stormwater regulation (\$195 million), debt service retirement (\$175 million) and employee benefits (\$175 million).

It is clear to the municipal officials that new local revenue streams, as the sale tax proposed in LD 65 and LD 1110, are needed.

LD 609. Municipal officials also support LD 609. Increasing the lodging tax rate and dedicating the additional funds to the communities where the revenue is generated would make it easier for municipalities to collect additional revenue. However, limiting the tax increase to lodging sales only would not provide as much relief to communities. For your information, the table in Attachment #3 shows how much revenue could be generated through the enactment of LD 65/1110 and LD 609.

Municipal officials are eager to work with the members of the Taxation Committee to structure a local option tax program that reduces the burdens placed on property taxpayers.

Thank you for your time and consideration.

Demographics of 50 Communities Benefit from Local Option Sales Tax

		2017 Total Taxable Sales	Service Center Community	Population	2017 Full Value Mill Rate	Charitable & Literary/Scientific Exempt Property
PORTLAND	CUMB	\$ 1,683,643,648	Yes	67,219	17.47	\$ 766,875,540
BANGOR	PENO	1,372,454,656	Yes	32,594	21.99	486,778,100
SOUTH PORTLAND	CUMB	1,063,034,816	Yes	25,571	15.33	22,959,400
AUGUSTA	KENN	834,629,632	Yes	18,641	20.21	217,867,600
AUBURN	ANDR	764,779,712	Yes	22,757	23.07	49,122,000
SCARBOROUGH	CUMB	603,665,408	Yes	19,295	14.64	21,564,600
WATERVILLE	KENN	476,820,832	Yes	15,628	22.98	249,996,800
BRUNSWICK	CUMB	423,735,808	Yes	20,600	17.96	228,435,200
BIDDEFORD	YORK	386,050,368	Yes	21,626	18.45	209,850,900
ELLSWORTH	HANC	384,439,648	Yes	7,840	17.66	20,097,300
LEWISTON	ANDR	371,099,840	Yes	36,308	23.51	359,523,290
SACO	YORK	364,896,000	Yes	18,950	17.67	65,876,900
WESTBROOK	CUMB	358,529,536	Yes	17,849	16.94	28,868,300
FREEPORT	CUMB	323,783,584	Yes	8,077	14.32	26,296,200
WINDHAM	CUMB	314,552,320	Yes	17,565	14.56	11,049,300
BREWER	PENO	306,753,824	Yes	9,349	22.10	57,920,000
SANFORD	YORK	297,581,024	Yes	21,206	19.66	88,631,900
FALMOUTH	CUMB	268,933,600	Yes	11,536	14.13	23,214,800
KITTERY	YORK	260,720,352	Yes	9,446	13.87	17,136,800
PRESQUE ISLE	AROO	260,313,936	Yes	9,345	25.80	58,107,800
BAR HARBOR	HANC	241,501,728	Yes	5,146	10.11	329,748,700
YORK	YORK	226,259,072	-	12,607	10.42	51,183,000
TOPSHAM	SAGA	224,061,072	Yes	8,737	17.23	9,260,000
ROCKLAND	KNOX	218,017,904	Yes	7,283	22.40	41,560,900
WELLS	YORK	188,666,336	-	9,714	9.58	60,113,970
SKOWHEGAN	SOME	172,363,248	Yes	8,390	20.16	17,854,700
BELFAST	WALD	164,147,248	Yes	6,566	20.67	18,651,300
FARMINGTON	FRAN	159,437,424	Yes	7,519	20.89	10,476,000
KENNEBUNK	YORK	149,428,528	Yes	10,876	13.50	9,973,200
YARMOUTH	CUMB	145,183,664	-	8,434	16.42	17,308,900
HOULTON	AROO	143,329,216	Yes	5,849	22.37	37,641,400
OGUNQUIT	YORK	138,283,376	-	862	7.48	1,303,500
OXFORD	OXFO	136,234,288	Yes	4,091	14.02	3,056,100
THOMASTON	KNOX	129,962,608	Yes	2,791	19.34	7,740,305
HERMON	PENO	128,435,272	Yes	5,678	12.00	2,550,300
GORHAM	CUMB	117,765,216	-	16,954	15.13	19,883,700
OLD ORCHARD BEACH	YORK	109,534,864	Yes	8,697	14.55	22,276,300
KENNEBUNKPORT	YORK	103,513,864	-	3,448	7.71	18,854,800
LINCOLN	PENO	103,342,632	Yes	5,091	20.98	25,524,900
CALAIS	WASH	102,720,256	Yes	2,980	23.72	11,288,800

		2017 Total Taxable Sales	Center Community	Population	Full Value Mill Rate	Literary/Scientific Exempt Property
CARIBOU	AROO	102,329,480	Yes	7,859	23.54	6,889,300
CAMDEN	KNOX	96,238,792	Yes	4,679	14.26	14,722,500
BATH	SAGA	94,625,728	Yes	8,344	20.89	72,412,700
BRIDGTON	CUMB	93,655,144	Yes	5,263	14.10	45,577,654
NEWPORT	PENO	92,908,336	Yes	3,244	18.31	7,801,400
DAMARISCOTTA	LINC	87,508,728	Yes	2,158	16.09	11,753,500
WISCASSET	LINC	83,794,376	Yes	3,713	18.58	16,820,900
BOOTHBAY HARBOR	LINC	81,002,424	Yes	2,088	9.24	32,361,300
WINTHROP	KENN	73,177,144	-	5,931	16.93	3,188,000
FORT KENT	AROO	68,628,120	Yes	3,928	17.26	17,597,900
Totals		15,096,474,632	43	600,322	17.20	3,955,548,659
Percent of Statewide Totals		80%	61%	45%	14.96	75%

Source: Maine Revenue Services, Office of Tax Policy & Property Tax Division

Prepared by: Maine Municipal Association

Total Municipal Revenues & Expenditures (2015)

	Revenues	% of Total
Local Sources	\$ 3,018,225,918	91%
State Sources	197,226,636	6%
Other Sources	102,250,920	3%
Total Revenues	3,317,703,474	100%

	Expenditures	% of Total
Local Share K-12 Education	\$ 1,522,270,042	48%
Public Safety	333,983,927	10%
Public Works - Roads	292,157,317	9%
Public Works - Other	194,666,657	6%
Debt Retirement	175,433,078	5%
Employee Benefits	174,809,810	5%
Administration/Elected Offices	151,791,138	5%
County Tax Assessment	148,430,182	5%
Parks, Recreation & Libraries	90,441,684	3%
Economic Development	68,009,635	2%
Code Enforcement/Human Services	46,807,142	1%
Total Expenditures	3,198,800,612	100%

Source: MMA, 2015 Fiscal Survey Report

Revenue Generated by 1% Tax on All Retail Sales (LD 65/LD 1110) & Lodging (LD 609) Only

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
AUBURN	ANDR	\$ 764,779,712	\$ 8,049,803	\$ 7,647,797	\$ 80,498
DURHAM	ANDR	5,172,895	-	51,729	-
GREENE	ANDR	12,861,569	-	128,616	-
LEEDS	ANDR	4,815,725	-	48,157	-
LEWISTON	ANDR	371,099,840	4,454,592	3,710,998	44,546
LISBON	ANDR	49,076,840	-	490,768	-
LIVERMORE	ANDR	6,956,332	-	69,563	-
LIVERMORE FALLS	ANDR	18,811,276	-	188,113	-
MECHANIC FALLS	ANDR	16,083,566	-	160,836	-
MINOT	ANDR	3,794,886	-	37,949	-
POLAND	ANDR	32,079,708	3,589,220	320,797	35,892
SABATTUS	ANDR	23,273,802	-	232,738	-
TURNER	ANDR	49,781,920	173,120	497,819	1,731
WALES	ANDR	4,351,015	-	43,510	-
ASHLAND	AROO	8,995,409	962,461	89,954	9,625
BLAINE	AROO	1,041,809	-	10,418	-
BRIDGEWATER	AROO	1,593,602	-	15,936	-
CARIBOU	AROO	102,329,480	1,266,420	1,023,295	12,664
CASTLE HILL	AROO	11,711	-	117	-
EAGLE LAKE	AROO	1,805,971	412,319	18,060	4,123
EASTON	AROO	3,886,141	-	38,861	-
FORT FAIRFLD	AROO	12,071,072	-	120,711	-
FORT KENT	AROO	68,628,120	672,016	686,281	6,720
FRENCHVILLE	AROO	3,384,171	-	33,842	-
HODGDON	AROO	2,928,613	-	29,286	-
HOULTON	AROO	143,329,216	1,657,448	1,433,292	16,574
ISLAND FALLS	AROO	2,858,799	344,194	28,588	3,442
LIMESTONE	AROO	3,652,012	-	36,520	-
LINNEUS	AROO	1,803,455	-	18,035	-
LITTLETON	AROO	579,478	-	5,795	-
LUDLOW	AROO	239,593	-	2,396	-
MADAWASKA	AROO	39,829,984	574,154	398,300	5,742
MAPLETON	AROO	2,238,382	-	22,384	-
MARS HILL	AROO	6,414,707	-	64,147	-
MONTICELLO	AROO	982,667	-	9,827	-
NEW CANADA	AROO	1,344,553	-	13,446	-
NEW LIMERICK	AROO	812,364	-	8,124	-
OAKFIELD	AROO	9,669,233	-	96,692	-
PORTAGE LAKE	AROO	4,430,620	-	44,306	-
PRESQUE ISLE	AROO	260,313,936	4,857,429	2,603,139	48,574
REED PLT	AROO	46,848	-	468	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
SAINT AGATHA	AROO	4,392,433	-	43,924	-
SAINT FRANCIS	AROO	683,372	-	6,834	-
SAINT JOHN PLT	AROO	423,831	-	4,238	-
SHERMAN	AROO	3,927,027	-	39,270	-
SMYRNA	AROO	1,901,237	-	19,012	-
STOCKHOLM	AROO	870,527	-	8,705	-
VAN BUREN	AROO	9,305,458	-	93,055	-
WALLAGRASS	AROO	509,013	-	5,090	-
WASHBURN	AROO	3,847,052	-	38,471	-
WESTON	AROO	482,937	-	4,829	-
WOODLAND	AROO	2,647,933	-	26,479	-
BALDWIN	CUMB	2,387,518	-	23,875	-
BRIDGTON	CUMB	93,655,144	2,991,012	936,551	29,910
BRUNSWICK	CUMB	423,735,808	10,199,787	4,237,358	101,998
CAPE ELIZABETH	CUMB	31,309,802	-	313,098	-
CASCO	CUMB	25,686,552	11,994,863	256,866	119,949
CUMBERLAND	CUMB	21,129,480	613,380	211,295	6,134
FALMOUTH	CUMB	268,933,600	943,251	2,689,336	9,433
FREEPORT	CUMB	323,783,584	20,546,968	3,237,836	205,470
GORHAM	CUMB	117,765,216	-	1,177,652	-
GRAY	CUMB	64,515,392	307,889	645,154	3,079
HARPSWELL	CUMB	26,860,480	5,018,745	268,605	50,187
NAPLES	CUMB	49,004,088	3,368,527	490,041	33,685
NEW GLOUCESTER	CUMB	13,579,933	-	135,799	-
NORTH YARMOUTH	CUMB	4,827,491	-	48,275	-
PORTLAND	CUMB	1,683,643,648	109,974,048	16,836,436	1,099,740
POWNAI	CUMB	2,757,425	-	27,574	-
RAYMOND	CUMB	31,214,528	4,121,122	312,145	41,211
SCARBOROUGH	CUMB	603,665,408	25,969,060	6,036,654	259,691
SEBAGO	CUMB	5,962,598	-	59,626	-
SOUTH PORTLAND	CUMB	1,063,034,816	33,021,174	10,630,348	330,212
STANDISH	CUMB	37,946,628	1,488,219	379,466	14,882
WESTBROOK	CUMB	358,529,536	6,842,378	3,585,295	68,424
WINDHAM	CUMB	314,552,320	-	3,145,523	-
YARMOUTH	CUMB	145,183,664	278,200	1,451,837	2,782
CARRABASSETT VALLEY	FRAN	15,114,641	1,196,622	151,146	11,966
CHESTERVILLE	FRAN	870,976	-	8,710	-
DALLAS	FRAN	30,165	-	302	-
EUSTIS	FRAN	6,956,036	1,097,418	69,560	10,974
FARMINGTON	FRAN	159,437,424	-	1,594,374	-
INDUSTRY	FRAN	391,803	-	3,918	-
JAY	FRAN	22,062,850	-	220,629	-
KINGFIELD	FRAN	25,616,820	-	256,168	-
NEW SHARON	FRAN	9,304,745	-	93,047	-
NEW VINEYARD	FRAN	1,245,624	-	12,456	-
PHILLIPS	FRAN	3,425,375	-	34,254	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
RANGELEY	FRAN	34,129,856	5,204,851	341,299	52,049
RANGELEY PLT	FRAN	150,887	-	1,509	-
SANDY RIVER	FRAN	66,429	-	664	-
STRONG	FRAN	2,546,607	-	25,466	-
WELD	FRAN	1,687,031	621,289	16,870	6,213
WILTON	FRAN	24,591,324	2,726,877	245,913	27,269
AMHERST	HANC	825,745	-	8,257	-
BAR HARBOR	HANC	241,501,728	93,699,888	2,415,017	936,999
BLUE HILL	HANC	43,407,552	1,256,052	434,076	12,561
BROOKLIN	HANC	3,615,870	370,450	36,159	3,705
BROOKSVILLE	HANC	3,922,540	-	39,225	-
BUCKSPORT	HANC	31,558,816	741,692	315,588	7,417
CASTINE	HANC	5,526,741	1,015,327	55,267	10,153
CRANBERRY ISLE	HANC	1,824,835	-	18,248	-
DEDHAM	HANC	2,343,697	-	23,437	-
DEER ISLE	HANC	9,170,770	583,717	91,708	5,837
EASTBROOK	HANC	857,554	-	8,576	-
ELLSWORTH	HANC	384,439,648	8,712,474	3,844,396	87,125
FRANKLIN	HANC	1,673,667	-	16,737	-
GOULDSBORO	HANC	6,513,686	1,161,018	65,137	11,610
HANCOCK	HANC	24,845,208	952,977	248,452	9,530
LAMOINE	HANC	2,424,655	-	24,247	-
MOUNT DESERT	HANC	37,889,272	13,202,374	378,893	132,024
ORLAND	HANC	6,458,654	628,477	64,587	6,285
OTIS	HANC	1,014,009	-	10,140	-
PENOBSCOT	HANC	1,686,847	-	16,868	-
SEDGWICK	HANC	3,342,508	-	33,425	-
SORRENTO	HANC	236,231	-	2,362	-
SOUTHWEST HARBOR	HANC	54,486,004	10,883,413	544,860	108,834
STONINGTON	HANC	16,845,176	2,273,549	168,452	22,735
SULLIVAN	HANC	2,655,880	569,540	26,559	5,695
SURRY	HANC	4,180,785	387,492	41,808	3,875
TREMONT	HANC	9,711,121	2,265,000	97,111	22,650
TRENTON	HANC	29,344,872	3,058,864	293,449	30,589
VERONA	HANC	2,679,876	-	26,799	-
WALTHAM	HANC	258,311	-	2,583	-
WINTER HARBOR	HANC	2,946,212	327,078	29,462	3,271
ALBION	KENN	3,708,021	-	37,080	-
AUGUSTA	KENN	834,629,632	15,912,642	8,346,296	159,126
BELGRADE	KENN	31,481,712	1,435,563	314,817	14,356
BENTON	KENN	4,944,561	-	49,446	-
CHELSEA	KENN	6,638,015	-	66,380	-
CHINA	KENN	30,266,512	136,813	302,665	1,368
CLINTON	KENN	13,340,276	-	133,403	-
FARMINGDALE	KENN	16,477,570	-	164,776	-
FAYETTE	KENN	1,122,280	-	11,223	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
GARDINER	KENN	56,012,080	-	560,121	-
HALLOWELL	KENN	37,879,680	-	378,797	-
LITCHFIELD	KENN	12,487,142	686,204	124,871	6,862
MANCHESTER	KENN	35,088,656	-	350,887	-
MONMOUTH	KENN	12,401,024	56,047	124,010	560
MOUNT VERNON	KENN	2,458,630	-	24,586	-
OAKLAND	KENN	48,290,988	974,352	482,910	9,744
PITTSTON	KENN	1,741,725	-	17,417	-
RANDOLPH	KENN	10,223,982	-	102,240	-
READFIELD	KENN	2,538,949	-	25,389	-
ROME	KENN	1,377,408	-	13,774	-
SIDNEY	KENN	13,998,150	-	139,982	-
VASSALBORO	KENN	5,775,460	447,144	57,755	4,471
VIENNA	KENN	93,732	-	937	-
WATERVILLE	KENN	476,820,832	8,268,717	4,768,208	82,687
WAYNE	KENN	1,676,428	-	16,764	-
WEST GARDINER	KENN	8,968,469	-	89,685	-
WINDSOR	KENN	8,113,038	-	81,130	-
WINSLOW	KENN	55,823,064	-	558,231	-
WINTHROP	KENN	73,177,144	753,062	731,771	7,531
APPLETON	KNOX	1,529,724	-	15,297	-
CAMDEN	KNOX	96,238,792	13,781,805	962,388	137,818
CUSHING	KNOX	1,561,763	-	15,618	-
FRIENDSHIP	KNOX	2,757,044	-	27,570	-
HOPE	KNOX	1,876,183	-	18,762	-
ISLE AU HAUT	KNOX	767,994	-	7,680	-
MATINICUS ISLE PLT	KNOX	59,716	-	597	-
NORTH HAVEN	KNOX	4,052,898	-	40,529	-
OWLS HEAD	KNOX	3,477,487	-	34,775	-
ROCKLAND	KNOX	218,017,904	6,714,130	2,180,179	67,141
ROCKPORT	KNOX	61,918,088	15,282,721	619,181	152,827
SAINT GEORGE	KNOX	6,859,953	1,765,699	68,600	17,657
SOUTH THOMASTON	KNOX	4,835,432	777,894	48,354	7,779
THOMASTON	KNOX	129,962,608	-	1,299,626	-
UNION	KNOX	30,758,874	153,809	307,589	1,538
VINALHAVEN	KNOX	9,960,088	568,809	99,601	5,688
WARREN	KNOX	37,923,836	121,099	379,238	1,211
WASHINGTON	KNOX	6,548,013	-	65,480	-
ALNA	LINC	341,880	-	3,419	-
BOOTHBAY	LINC	19,777,792	3,193,553	197,778	31,936
BOOTHBAY HARBOR	LINC	81,002,424	19,690,282	810,024	196,903
BREMEN	LINC	478,612	-	4,786	-
BRISTOL	LINC	18,237,520	3,834,765	182,375	38,348
DAMARISCOTTA	LINC	87,508,728	2,194,227	875,087	21,942
DRESDEN	LINC	1,505,142	-	15,051	-
EDGECOMB	LINC	4,988,019	-	49,880	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
JEFFERSON	LINC	4,754,412	-	47,544	-
MONHEGAN PLT	LINC	4,633,573	-	46,336	-
NEWCASTLE	LINC	24,509,052	-	245,091	-
NOBLEBORO	LINC	10,845,626	-	108,456	-
SOMERVILLE	LINC	466,688	-	4,667	-
SOUTH BRISTOL	LINC	2,584,493	-	25,845	-
SOUTHPORT	LINC	6,648,821	-	66,488	-
WALDOBORO	LINC	46,926,872	372,174	469,269	3,722
WESTPORT ISLAND	LINC	371,988	-	3,720	-
WHITEFIELD	LINC	6,381,676	-	63,817	-
WISCASSET	LINC	83,794,376	813,329	837,944	8,133
ANDOVER	OXFO	1,862,891	-	18,629	-
BETHEL	OXFO	49,755,004	5,654,809	497,550	56,548
BROWNFIELD	OXFO	2,771,699	335,398	27,717	3,354
BUCKFIELD	OXFO	6,723,107	-	67,231	-
BYRON	OXFO	253,317	-	2,533	-
CANTON	OXFO	1,799,685	-	17,997	-
DENMARK	OXFO	3,069,132	-	30,691	-
DIXFIELD	OXFO	12,304,240	-	123,042	-
FRYEBURG	OXFO	19,823,712	1,978,352	198,237	19,784
GILEAD	OXFO	70,171	-	702	-
GREENWOOD	OXFO	2,845,177	-	28,452	-
HANOVER	OXFO	369,601	-	3,696	-
HARTFORD	OXFO	97,945	-	979	-
HEBRON	OXFO	1,227,326	-	12,273	-
HIRAM	OXFO	485,772	-	4,858	-
LOVELL	OXFO	5,917,374	1,897,578	59,174	18,976
MEXICO	OXFO	38,715,732	-	387,157	-
NEWRY	OXFO	20,958,324	5,739,623	209,583	57,396
NORWAY	OXFO	34,618,816	444,709	346,188	4,447
OTISFIELD	OXFO	2,141,051	-	21,411	-
OXFORD	OXFO	136,234,288	-	1,362,343	-
PARIS	OXFO	65,294,692	-	652,947	-
PERU	OXFO	2,589,150	-	25,892	-
PORTER	OXFO	1,389,421	-	13,894	-
ROXBURY	OXFO	1,009,754	-	10,098	-
RUMFORD	OXFO	38,675,744	303,126	386,757	3,031
STONEHAM	OXFO	664,653	-	6,647	-
STOW	OXFO	348,543	-	3,485	-
SUMNER	OXFO	364,767	-	3,648	-
SWEDEN	OXFO	813,337	-	8,133	-
WATERFORD	OXFO	4,044,768	-	40,448	-
WEST PARIS	OXFO	5,847,354	-	58,474	-
WOODSTOCK	OXFO	3,362,342	-	33,623	-
ALTON	PENO	886,121	-	8,861	-
BANGOR	PENO	1,372,454,656	45,615,408	13,724,547	456,154

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
BRADFORD	PENO	3,993,649	-	39,936	-
BRADLEY	PENO	886,653	-	8,867	-
BREWER	PENO	306,753,824	1,144,845	3,067,538	11,448
BURLINGTON	PENO	323,146	-	3,231	-
CARMEL	PENO	7,474,664	-	74,747	-
CLIFTON	PENO	736,110	-	7,361	-
CORINNA	PENO	7,389,665	-	73,897	-
CORINTH	PENO	15,480,787	-	154,808	-
DEXTER	PENO	37,627,664	251,593	376,277	2,516
DIXMONT	PENO	1,229,163	-	12,292	-
EDDINGTON	PENO	6,714,860	-	67,149	-
ENFIELD	PENO	3,329,806	-	33,298	-
EXETER	PENO	1,100,223	-	11,002	-
GARLAND	PENO	1,108,407	-	11,084	-
GLENBURN	PENO	22,302,454	-	223,025	-
GREENBUSH	PENO	848,935	-	8,489	-
HAMPDEN	PENO	47,513,248	-	475,132	-
HERMON	PENO	128,435,272	-	1,284,353	-
HOLDEN	PENO	31,216,128	-	312,161	-
HOWLAND	PENO	3,492,534	-	34,925	-
KENDUSKEAG	PENO	3,513,586	-	35,136	-
LAGRANGE	PENO	805,757	-	8,058	-
LEE	PENO	3,559,609	-	35,596	-
LEVANT	PENO	6,655,714	-	66,557	-
LINCOLN	PENO	103,342,632	498,317	1,033,426	4,983
MATTAWAMKEG	PENO	1,708,133	-	17,081	-
MEDWAY	PENO	7,764,365	-	77,644	-
MILFORD	PENO	7,238,207	-	72,382	-
MILLINOCKET	PENO	39,371,320	3,777,160	393,713	37,772
MOUNT CHASE	PENO	898,337	-	8,983	-
NEWBURGH	PENO	2,981,186	-	29,812	-
NEWPORT	PENO	92,908,336	469,181	929,083	4,692
OLD TOWN	PENO	62,373,492	-	623,735	-
ORONO	PENO	43,404,248	-	434,042	-
ORRINGTON	PENO	20,129,892	-	201,299	-
PATTEN	PENO	7,041,208	323,728	70,412	3,237
PLYMOUTH	PENO	2,821,161	-	28,212	-
STETSON	PENO	1,321,560	-	13,216	-
WINN	PENO	477,622	-	4,776	-
ABBOTT	PISC	976,596	-	9,766	-
ATKINSON	PISC	1,338,767	-	13,388	-
BEAVER COVE	PISC	365,021	-	3,650	-
BROWNVILLE	PISC	4,114,308	-	41,143	-
DOVER-FOXCROFT	PISC	51,797,032	175,549	517,970	1,755
GREENVILLE	PISC	37,627,544	5,467,076	376,275	54,671
GUILFORD	PISC	13,867,777	73,016	138,678	730

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
MILO	PISC	13,604,828	-	136,048	-
MONSON	PISC	2,589,461	-	25,895	-
SANGERVILLE	PISC	1,954,318	-	19,543	-
SEBEC	PISC	837,302	-	8,373	-
SHIRLEY	PISC	342,125	-	3,421	-
WILLIMANTIC	PISC	79,176	-	792	-
ARROWSIC	SAGA	532,264	-	5,323	-
BATH	SAGA	94,625,728	6,273,555	946,257	62,736
BOWDOIN	SAGA	2,835,306	-	28,353	-
BOWDOINHAM	SAGA	5,978,563	-	59,786	-
GEORGETOWN	SAGA	4,838,635	-	48,386	-
PHIPPSBURG	SAGA	10,721,926	5,549,167	107,219	55,492
RICHMOND	SAGA	19,352,576	263,327	193,526	2,633
TOPSHAM	SAGA	224,061,072	-	2,240,611	-
WEST BATH	SAGA	11,386,561	161,780	113,866	1,618
WOOLWICH	SAGA	23,167,292	-	231,673	-
ANSON	SOME	9,859,510	-	98,595	-
ATHENS	SOME	2,440,176	-	24,402	-
BINGHAM	SOME	7,599,161	-	75,992	-
CAMBRIDGE	SOME	2,278,553	-	22,786	-
CANAAN	SOME	7,114,336	-	71,143	-
CARATUNK	SOME	545,743	-	5,457	-
CORNVILLE	SOME	224,014	-	2,240	-
EMBDEN	SOME	770,169	-	7,702	-
FAIRFIELD	SOME	41,875,408	-	418,754	-
HARMONY	SOME	1,829,988	-	18,300	-
HARTLAND	SOME	2,823,137	-	28,231	-
JACKMAN	SOME	16,163,429	1,729,503	161,634	17,295
MADISON	SOME	30,533,792	-	305,338	-
MERCER	SOME	2,528,325	-	25,283	-
MOOSE RIVER	SOME	378,963	-	3,790	-
MOSCOW	SOME	324,335	-	3,243	-
NEW PORTLAND	SOME	659,809	-	6,598	-
NORRIDGEWOCK	SOME	10,657,970	-	106,580	-
PITTSFIELD	SOME	40,827,548	-	408,275	-
SAINT ALBANS	SOME	2,668,706	-	26,687	-
SKOWHEGAN	SOME	172,363,248	1,054,053	1,723,632	10,541
SMITHFIELD	SOME	1,978,699	-	19,787	-
OLON	SOME	3,522,874	-	35,229	-
STARKS	SOME	294,951	-	2,950	-
THE FORKS PLT	SOME	3,592,385	1,380,338	35,924	13,803
WEST FORKS PLT	SOME	1,149,793	-	11,498	-
BELFAST	WALD	164,147,248	5,433,275	1,641,472	54,333
BELMONT	WALD	3,809,398	-	38,094	-
BROOKS	WALD	2,891,177	-	28,912	-
BURNHAM	WALD	2,995,894	-	29,959	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
FRANKFORT	WALD	894,509	-	8,945	-
FREEDOM	WALD	1,662,902	-	16,629	-
ISLESBORO	WALD	3,960,399	274,536	39,604	2,745
KNOX	WALD	1,660,367	-	16,604	-
LIBERTY	WALD	6,599,558	118,645	65,996	1,186
LINCOLNVILLE	WALD	14,845,711	3,925,339	148,457	39,253
MONROE	WALD	2,715,362	-	27,154	-
MONTVILLE	WALD	2,054,112	-	20,541	-
NORTHPORT	WALD	10,608,947	-	106,089	-
PALERMO	WALD	886,511	-	8,865	-
PROSPECT	WALD	1,174,524	-	11,745	-
SEARSMONT	WALD	2,899,518	-	28,995	-
SEARSPORT	WALD	23,817,504	658,534	238,175	6,585
STOCKTON SPRINGS	WALD	4,752,358	-	47,524	-
SWANVILLE	WALD	2,822,605	-	28,226	-
THORNDIKE	WALD	3,659,832	-	36,598	-
TROY	WALD	2,590,471	-	25,905	-
UNITY	WALD	15,172,245	-	151,722	-
WALDO	WALD	1,541,503	-	15,415	-
WINTERPORT	WALD	9,655,543	-	96,555	-
ADDISON	WASH	1,333,602	-	13,336	-
ALEXANDER	WASH	476,449	-	4,764	-
BAILEYVILLE	WASH	9,583,834	-	95,838	-
BARING PLT	WASH	424,487	-	4,245	-
BEALS	WASH	935,247	-	9,352	-
CALAIS	WASH	102,720,256	1,066,820	1,027,203	10,668
CHARLOTTE	WASH	459,124	-	4,591	-
CHERRYFIELD	WASH	8,416,472	-	84,165	-
COLUMBIA	WASH	6,050,675	-	60,507	-
COLUMBIA FALLS	WASH	2,701,647	-	27,016	-
CUTLER	WASH	566,191	-	5,662	-
DANFORTH	WASH	2,974,262	-	29,743	-
DENNYSVILLE	WASH	412,282	-	4,123	-
EAST MACHIAS	WASH	3,426,567	-	34,266	-
EASTPORT	WASH	6,991,518	379,985	69,915	3,800
GRAND LAKE	WASH	1,098,848	-	10,988	-
HARRINGTON	WASH	5,039,084	-	50,391	-
JONESBORO	WASH	1,517,983	-	15,180	-
JONESPORT	WASH	8,344,227	-	83,442	-
LUBEC	WASH	7,443,420	1,428,428	74,434	14,284
MACHIAS	WASH	50,199,132	1,638,910	501,991	16,389
MACHIASPORT	WASH	266,654	-	2,667	-
MARSHFIELD	WASH	182,395	-	1,824	-
MILBRIDGE	WASH	13,736,154	-	137,362	-
PEMBROKE	WASH	4,814,815	-	48,148	-
PERRY	WASH	2,756,376	-	27,564	-

		2017 Total	2017	Tax Revenue	
		Taxable Sales	Lodging Sales	LD 65/110	LD 609
PRINCETON	WASH	4,825,669	-	48,257	-
ROBBINSTON	WASH	233,908	-	2,339	-
STEUBEN	WASH	1,475,096	-	14,751	-
TOPSFIELD	WASH	73,303	-	733	-
VANCEBORO	WASH	311,896	-	3,119	-
WHITING	WASH	1,638,092	-	16,381	-
ACTON	YORK	3,595,526	449,337	35,955	4,493
ALFRED	YORK	9,179,948	-	91,799	-
ARUNDEL	YORK	64,036,124	764,689	640,361	7,647
BERWICK	YORK	26,493,402	-	264,934	-
BIDDEFORD	YORK	386,050,368	5,869,051	3,860,504	58,691
BUXTON	YORK	46,638,668	93,280	466,387	933
CORNISH	YORK	26,682,024	-	266,820	-
DAYTON	YORK	15,158,014	-	151,580	-
ELIOT	YORK	17,038,618	155,701	170,386	1,557
HOLLIS	YORK	7,681,625	-	76,816	-
KENNEBUNK	YORK	149,428,528	13,932,838	1,494,285	139,328
KENNEBUNKPORT	YORK	103,513,864	37,039,208	1,035,139	370,392
KITTERY	YORK	260,720,352	4,668,254	2,607,204	46,683
LEBANON	YORK	18,095,652	1,367,657	180,957	13,677
LIMERICK	YORK	18,375,604	-	183,756	-
LIMINGTON	YORK	7,438,639	-	74,386	-
LYMAN	YORK	11,033,041	344,929	110,330	3,449
NEWFIELD	YORK	2,922,815	-	29,228	-
NORTH BERWICK	YORK	22,409,036	-	224,090	-
OGUNQUIT	YORK	138,283,376	62,068,776	1,382,834	620,688
OLD ORCHARD BEACH	YORK	109,534,864	50,997,048	1,095,349	509,970
PARSONSFIELD	YORK	4,556,061	-	45,561	-
SACO	YORK	364,896,000	10,275,979	3,648,960	102,760
SANFORD	YORK	297,581,024	1,693,607	2,975,810	16,936
SHAPLEIGH	YORK	7,353,807	-	73,538	-
SOUTH BERWICK	YORK	19,139,462	-	191,395	-
WATERBORO	YORK	40,724,584	368,482	407,246	3,685
WELLS	YORK	188,666,336	44,338,516	1,886,663	443,385
YORK	YORK	226,259,072	50,513,044	2,262,591	505,130
Totals		18,769,849,545	905,989,137	187,698,495	9,059,891

Source: Maine Revenue Services, Office of Tax Policy
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