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Moving Maine from Poverty to Prosperity : Tax Reform and Relief Plan

Office of Governor Paul LePage

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Tax Reform & Relief Plan

**Moving
Maine
from
Poverty to
Prosperity**



Governor Paul R. LePage

"You Earned It. You Should Keep It!"

I want prosperity — not poverty — for all Maine people. An income tax cut puts money back in your pocket. It is a pay raise for all working Mainers.

– Governor Paul R. LePage



Governor LePage's Tax Reform & Relief Plan

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“On net, this a very good proposal. While some might get bent out of shape about the sales tax increase, economists generally find that taxes on corporate and individual income are more destructive to economic growth, and taxes on consumption and property are less so.” – Forbes

“Governor LePage’s proposal is both comprehensive and well thought out, reducing tax burdens and holding out the potential to trigger a substantial improvement to the state’s business climate.” – Tax Foundation

SUMMARY

The LePage Tax Cut Plan is a bold new initiative to make Maine a more attractive place for young families, retirees, veterans and job creators. This plan will:

- **Cut the tax burden by \$300 million for Mainers.**
- **Make Maine competitive again, nationally and globally.**
- **Drive prosperity for decades to come for all Mainers**
- **Reduce the income tax by 40% since the start of the LePage Administration.**
- **Propel Maine's national ranking from 33rd to 23rd in terms of tax climate.**
- **Attract good-paying jobs so our kids can stay, work, prosper and raise their children here.**

Maine families will see more money in their checking accounts. A young married couple, both working as teachers with one child and claiming a standard deduction, would pay about \$1,500 less in taxes.

This plan protects Maine family businesses and farms by eliminating the estate tax. By stopping the death tax, small businesses can stay in the family and keep employing Mainers now and for generations to come.

The Tax Cut Plan brings military retirees to Maine by ending the tax on veterans' pensions. This much-sought-after demographic brings highly trained and motivated individuals to Maine to start second careers and bring their energy, work ethic and families to Maine.

This plan dramatically reduces taxes on pensions, giving a \$35,000 exemption once fully implemented. The LePage Tax Cut Plan recognizes that too many former Mainers live in Florida or elsewhere for six months and day. This plan stops that trend and keeps our retirees and their assets in Maine.

Maine's corporate tax ranking catapults from 45th in the nation to 17th by lowering the corporate tax rate and eliminating the corporate AMT.

The Tax Cut Plan ensures more taxes are paid by tourists — not by Mainers. Only Mainers pay income taxes. But tourists pay sales taxes on almost every purchase they make. By modernizing the sales tax and lowering the income tax, while cutting spending, we ensure tourists pick up more of the tab.

\$300 MILLION RETURNED TO MAINERS

The LePage Tax Cut Plan is a bold new initiative to make Maine more competitive and allows Mainers to keep more of their hard earned money.

During his first term, with the support of the Republican-led 125th Legislature, Governor LePage was able to pass the largest tax cut in state history. The governor's plan builds on that success and provides immediate tax relief for Maine families.

When fully implemented in 2019, the LePage Tax Cut Plan will provide more than \$300 million in direct tax relief to hardworking Maine families.

However, Mainers will not have to wait until 2019 to see the benefits of the LePage tax cuts. Beginning in 2016, Maine families will realize \$238 million in meaningful tax relief as part of the governor's budget. In addition to this immediate tax cut, Maine families will see a net tax burden reduction of \$246 million and \$269 million in 2017 and 2018, respectively.

Using Maine Revenue Services' conservative models for calculating the tax burden reduction for Mainer families, the following is the breakdown of the overall tax relief figure when the plan is fully implemented in 2019:

The LePage Tax-Cut Plan 2019	
Net Individual Income Tax* Reduction	(\$604.8 million)
Net Sales & Use and Service Provider Tax Increase	\$288.8 million
Net Homestead Exemption Change	\$23.8 million
Net Impact	(\$292.2 million)
Estate Tax Elimination	(\$28.8 million)
Net Total	(\$321.0 million)

*Includes Property Tax Fairness Credit (\$55.1 million) and Sales Tax Fairness Credit (\$66.2 million).

By 2019, when the tax cuts proposed by Governor LePage are fully implemented,
**Maine's individual income tax will have been reduced
in total by 40 PERCENT since he took office.**

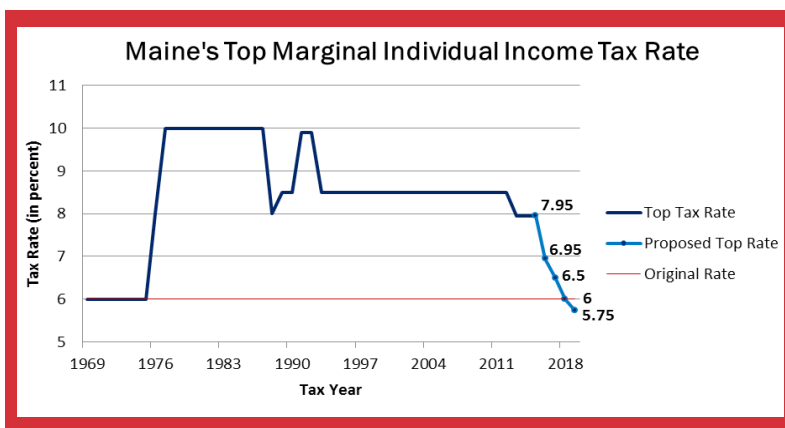
PROPERTY TAX RELIEF FOR MAINE

Municipal revenue sharing has failed to deliver meaningful property tax relief. A new approach is needed to provide direct, targeted property tax relief to Maine tax payers, while continuing the spirit of cooperation that exists between the state and its towns and cities.

Governor LePage's comprehensive tax reform proposal:

Reduces the tax burden on Maine families by \$300 million. Governor LePage's tax-cut plan will reduce the top income tax rate for individuals from 7.95% to 6.95% in the first year of the plan. By 2019, the top rate will be 5.75%—the lowest rate since Maine established its income tax—reducing the income tax by 40% since the Governor took office.

Allows Maine's towns and cities to collect property tax from large nonprofits. Municipalities will be given the authority to collect tax revenue from large non-profit entities. The growth of non-profits in our communities and their use of municipal services requires them to contribute to municipalities.



Transfers the telecommunications excise tax to municipalities. State telecommunications excise tax revenue collection will be transferred to municipalities to assist in broadening their property tax base. The excise tax is a state level tax that generates approximately \$9 million per year and can be transferred to the local level with little or no burden on current taxpayers.

Provides property tax relief directly to Maine families. Because the reasons for burdensome property taxes vary across the state, property tax relief programs should focus on individual homeowners, not municipalities. The governor's plan increases the maximum property tax fairness credit from \$900 to \$1,500 for a filer over 65 and increases it from \$600 to \$1,000 for a filer under the age of 65, providing direct property tax relief to Maine families.

Helps seniors stay in their homes. Governor LePage's tax cut plan doubles the homestead exemption and protects seniors from local property tax increases by exempting the first \$20,000 of home value from taxation.

The governor's bold proposal ensures tax relief is provided directly to the Maine people. The spirit of cooperation between the state and municipalities must be a two-way street. State government must ensure it is efficient in its delivery of services; so must local government. The current revenue sharing formula does not take efficiency into account. The state continues to invest heavily in local partnership programs, such as education, transportation and others.

BENEFITS TO MAINE TAXPAYERS

The LePage Tax Cut Plan is a bold initiative to provide immediate tax relief for Maine families. The below scenarios show how Maine taxpayers in various circumstances can expect their tax situation to change in 2016 as a result of the governor's comprehensive tax reform proposal.

TAXPAYER SCENARIO NO. 1

**Two married taxpayers, both under 65, with two children and a household
Maine Adjusted Gross Income (AGI) of \$86,000 a year.**

Standard Deduction

Total change in taxes: Reduction of \$396

State income tax now: \$3,212

Proposed state income tax: \$2,151

Change in state income tax: (\$1,061)

Change in sales tax: \$513

Change in property tax – loss of
homestead exemption: \$152

**Change in Income, Sales, and Property
Taxes: Family pays \$396 less than
current law.**

Itemized Filers

Total change in taxes: Reduction of \$221

State income tax now: \$3,037

Proposed state income tax: \$2,151

Change in state income tax: (\$886)

Change in sales tax: \$513

Change in property tax – loss of
homestead exemption: \$152

**Change in Income, Sales, and Property
Taxes: Family pays \$221 less than under
current law.**



TAXPAYER SCENARIO NO. 2

**Two married teachers, both under 65 years of age, with one child and a household
Federal AGI of \$105,200 a year.**

Standard Deduction

**Total change in taxes: Reduction of
\$1,504**

State income tax now: \$5,684

Proposed state income tax: \$3,490

Change in state income tax: (\$2,194)

Change in sales tax: \$539

Change in property tax – loss of
homestead exemption: \$151

**Change in Income, Sales, and Property
Taxes: Family pays \$1,504 less than
current law.**

Itemized Filers

**Total change in taxes: Reduction of
\$1,250**

State income tax now: \$5,430

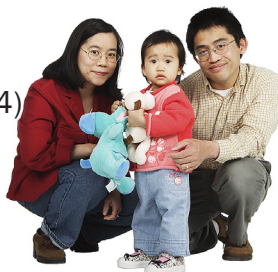
Proposed state income tax: \$3,490

Change in state income tax: (\$1,940)

Change in sales tax: \$539

Change in property tax – loss of
homestead exemption: \$151

**Change in Income, Sales, and Property
Taxes: Family pays \$1,250 less than
under current law**



BENEFITS TO MAINE TAXPAYERS

TAXPAYER SCENARIO NO. 3

Single taxpayer, over 65, with no dependents, and a Maine AGI of \$20,500 a year.

Standard Deduction

Total change in taxes: Reduction of \$283

State income tax now: \$202
Proposed state income tax: \$0
Change in state income tax: (\$202)

Change in sales tax: \$226
Change in property tax – increase in homestead exemption: (\$158)
Change in Property Tax Fairness Credit: (\$149)

Change in Income, Sales, and Property Taxes: Taxpayer pays \$283 less than current law.



TAXPAYER SCENARIO NO. 4

Two married taxpayers, at least one over 65, with a household Maine AGI of \$41,000 a year.

Standard Deduction

Total change in taxes: Reduction of \$230

State income tax now: \$530
Proposed state income tax: \$0
Change in state income tax: (\$530)

Change in sales tax: \$452
Change in property tax – increase in homestead exemption: (\$152)

Change in Income, Sales, and Property Taxes: Family pays \$230 less than current law.



TAXPAYER SCENARIO NO. 5

Head of household filer with two children and Maine AGI of \$28,500 a year.

Standard Deduction

Total change in taxes: Reduction of \$116

State income tax now: \$0
Proposed state income tax: \$0
Change in state income tax: \$0

Change in sales tax: \$266
Refundable sales tax credit: (\$280)
Refundable Property Tax Fairness Credit: (\$258)
Change in property tax – loss of homestead exemption: \$156

Change in Income, Sales, and Property Taxes: Family pays \$116 less than current law.



HONORING OUR VETERANS

The LePage Tax Cut Plan is a bold new initiative to make Maine a more attractive destination for our nation's veterans.

- **Eliminate the tax on military pensions.**
- **Cut the tax burden by \$300 million for Mainers.**
- **Repeal Maine's estate tax.**
- **Expand Property Tax Fairness Credit to provide direct property tax relief to Mainers.**
- **Double the homestead exemption for Mainers over 65.**



Eliminating the tax on military pensions. Military pension benefits will be completely exempt from state income tax beginning in 2016. With this reform, Maine will join the 22 other states that honor their veterans by not taxing their pensions. This will encourage retired veterans of all ages to reside in Maine as well as those launching second careers.

Attracting veterans and their families to Maine. Our nation's veterans earned our respect through a career of public service and sacrifice, and Governor LePage wants to make Maine an attractive destination for them to locate and start their second career.

Protecting our veterans and their property through the repeal of the estate tax. By eliminating the estate tax, Maine's veterans can rest assured that their businesses and the property they own will be passed on to the next generation instead of being sold off to pay a burdensome tax bill.

Providing property tax relief directly to Maine families. For too long, the State of Maine has tried to provide property tax relief to Maine families by providing direct aid to municipalities. This approach has failed to reduce the property tax burden borne by Maine homeowners. Governor LePage's tax cut plan will refocus property tax relief programs on individual homeowners instead of municipalities. His tax cut plan increases the maximum property tax fairness credit from \$900 to \$1,500 giving direct property tax relief to Maine families.

Keeping elderly veterans in their homes. By doubling the homestead exemption, Governor LePage's tax cut plan protects seniors from local property tax increases by exempting the first \$20,000 of their home's value from taxation.

HELPING MAINE SENIOR CITIZENS

The LePage Tax Cut Plan is a bold new initiative to make Maine a more attractive home for young retirees to launch a second career and for seniors to retire in comfort.

- **Cut the tax burden by \$300 million for Mainers.**
- **Cut taxes on all pensions.**
- **Eliminate taxes on military pensions.**
- **Repeal Maine's estate tax.**
- **Double the homestead exemption for Mainers over 65.**
- **Expand Property Tax Fairness Credit to provide direct property tax relief to people on fixed incomes.**
- **Establish a sales tax fairness credit to offset sales tax burden.**

Maine seniors will see more money in their checking accounts. Mainers change their residence after retirement due to the high taxes on pension benefits. To make it more affordable for Mainers to stay here, pension income, up to \$35,000, will be exempt from state income tax.

This plan protects Maine seniors nest eggs, their family businesses and farms by eliminating the estate tax. By stopping the death tax, Maine seniors no longer have to flee to tax haven states, and small businesses can continue to operate and keep employing Mainers now and for generations to come.

This plan helps seniors stay in their homes. By doubling the homestead exemption this plan allows for seniors to be guarded from local property tax increases, giving an exemption on the first \$20,000 of home value.

Providing property tax relief directly to the taxpayer. This budget increases the maximum property tax fairness credit from \$900 to \$1,500 for a filer over 65, giving direct property tax relief to Maine seniors.



DIFFERENT FROM PAST PLANS

There are key differences between the LePage Tax Cut Plan and LD 1495, a plan vetoed by the Maine people.

LD 1495 was a revenue neutral proposal and contained no tax relief. Governor LePage's tax reform and relief proposal results in \$300 million of net tax relief to Maine families as a starting point.

Fully implemented, Governor LePage's plan will directly put \$266 million per year back into the checks of retirees and hardworking Mainers. This is in addition to the \$150 million in relief already passed in 2011.

Unlike LD 1495, which was limited in its overall scope, Governor LePage's plan is comprehensive and modernizes every major section of Maine's tax code. This complete realignment of Maine's antiquated tax system is necessary to make Maine competitive nationally.

Key benefits of the governor's comprehensive plan that are not found in LD 1495 include:

- **Increasing the exemption on pension income to \$35,000;**
- **Completely exempting military pensions to encourage our veterans to live in Maine;**
- **Reducing the top marginal income tax rate to 5.75 percent (the lowest rate in Maine history) to encourage highly skilled workers, families and small businesses to locate and stay in Maine;**
- **Reducing the top corporate income tax rate to 6.75 percent to bring Maine's corporate income tax rating from 45th to 17th in the nation;**
- **Elimination of the estate tax to preserve Maine multi-generational family businesses and encourage residents to retire in Maine;**
- **An overhaul of municipal property tax relief, with increased focus of state resources directly to low- and middle-income households:**
 - Expansion of the Property Fairness Credit
 - Expansion of the Homestead exemption for residents 65 and older
 - Two-year, phased repeal of municipal revenue sharing
 - New authority to allow municipalities to collect property tax revenue from large non-profits
 - Transfer of state telecommunications excise tax revenue collection from the State to municipalities

Governor LePage's plan to broaden the volatile sales tax base and rates to include both goods and services differs markedly from LD 1495 in that it applies fairly to all services, with limited exceptions for car repairs, funerals, grocery staples and other life essentials.

INCOME TAX CUT vs. REVENUE SHARING

In January 2005, a law called LD 1 was passed that was supposed to cut property taxes and reduce government spending. A decade later, it has failed to decrease the overall tax burden on Mainers.

Now we must focus on tax relief for Maine residents, not subsidies for local government.

By cutting the income tax, my plan gives money directly back to Mainers. Local officials don't talk about this side of the equation.

For example, Waterville gets \$1 million in revenue sharing. But Waterville residents pay almost \$10 million in income tax.

I'd take a 10-to-1 deal any day—and I'm sure Waterville residents would too.

Look up your city or town to see how much money you and your neighbors would get back under my plan.

The first column is the total income tax the residents of your community pay.

The second column is how much money your community would get back under the first phase of my tax-cut plan.

The third column is how much your community gets in revenue sharing.

You'll see that any loss in revenue sharing pales in comparison to the hundreds of millions of dollars Mainers would keep under my plan.

– Governor Paul R. LePage

MUNICIPALITY	2013 NET INCOME TAX FOR ALL FILERS	PROPOSED GOV. LePAGE TAX CUT	2014 REVENUE SHARING
ABBOT	\$317,858	\$110,689	\$22,814
ACTON	\$1,828,748	\$579,029	\$78,200
ADDISON	\$619,833	\$208,454	\$42,126
ALBION	\$1,413,052	\$451,907	\$76,050
ALEXANDER	\$320,426	\$98,263	\$21,761
ALFRED	\$2,640,330	\$824,949	\$119,351
ALLAGASH	\$51,298	\$20,959	\$7,636
ALNA	\$674,187	\$208,992	\$38,465
ALTON	\$502,488	\$166,764	\$24,183
AMHERST	\$163,394	\$50,106	\$8,923
AMITY	\$87,987	\$28,154	\$10,568
ANDOVER	\$363,055	\$126,308	\$26,304
ANSON	\$1,115,018	\$382,538	\$167,926
APPLETON	\$932,536	\$296,192	\$65,353
ARROWSIC	\$567,142	\$162,113	\$10,434
ARUNDEL	\$3,933,636	\$1,179,507	\$158,162
ASHLAND	\$708,336	\$235,610	\$127,695
ATHENS	\$311,611	\$112,131	\$43,561

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
ATKINSON	\$165,052	\$53,502	\$18,128
AUBURN	\$19,960,278	\$6,129,248	\$1,646,561
AUGUSTA	\$12,700,352	\$4,007,520	\$1,157,269
AURORA	\$111,307	\$38,095	\$3,504
AVON	\$141,704	\$51,667	\$15,358
BAILEYVILLE	\$943,226	\$298,451	\$99,986
BALDWIN	\$931,392	\$307,214	\$56,914
BANGOR	\$28,992,283	\$8,423,178	\$2,250,789
BAR HARBOR	\$6,359,749	\$1,851,841	\$130,502
BARING PLT	\$146,047	\$45,314	\$14,279
BATH	\$7,190,134	\$2,197,863	\$554,101
BEALS	\$288,419	\$90,705	\$25,106
BELFAST	\$5,331,024	\$1,604,487	\$330,194
BELGRADE	\$4,880,931	\$1,426,763	\$91,404
BELMONT	\$494,442	\$166,679	\$22,824
BENTON	\$1,594,966	\$521,435	\$67,536
BERWICK	\$5,821,283	\$1,870,606	\$373,356
BETHEL	\$2,119,922	\$668,503	\$84,553
BIDDEFORD	\$14,376,293	\$4,545,141	\$1,190,274
BINGHAM	\$392,170	\$134,846	\$63,432
BLAINE	\$346,825	\$112,060	\$43,197
BLUE HILL	\$3,280,467	\$936,752	\$48,805
BOOTHBAY	\$3,116,891	\$964,644	\$61,811
BOOTHBAY HARBOR	\$2,016,888	\$605,946	\$45,267
BOWDOIN	\$2,451,297	\$770,935	\$101,515
BOWDOINHAM	\$3,224,463	\$979,589	\$132,501
BRADFORD	\$551,746	\$182,070	\$56,271
BRADLEY	\$1,065,916	\$344,299	\$63,918
BREMEN	\$796,083	\$230,162	\$19,339
BREWER	\$10,380,649	\$3,112,805	\$601,615
BRIDGEWATER	\$194,835	\$70,490	\$28,068
BRIDGTON	\$3,119,267	\$988,946	\$203,955
BRISTOL	\$3,398,607	\$1,039,297	\$40,652
BROOKLIN	\$788,793	\$246,031	\$12,759
BROOKS	\$492,145	\$161,624	\$42,089

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
BROOKSVILLE	\$925,893	\$275,295	\$12,790
BROWNFIELD	\$725,018	\$251,627	\$61,764
BROWNVILLE	\$676,632	\$227,528	\$79,562
BRUNSWICK	\$23,882,483	\$6,885,031	\$1,059,143
BUCKFIELD	\$1,115,010	\$376,430	\$112,655
BUCKSPORT	\$3,088,389	\$1,008,125	\$168,537
BURLINGTON	\$144,987	\$49,804	\$19,800
BURNHAM	\$463,013	\$158,326	\$49,810
BUXTON	\$8,066,473	\$2,471,359	\$262,252
CALAIS	\$2,006,438	\$617,385	\$230,993
CAMBRIDGE	\$205,411	\$66,534	\$19,330
CAMDEN	\$8,014,776	\$2,249,374	\$183,331
CANAAN	\$1,060,628	\$354,310	\$104,231
CANTON	\$400,448	\$134,636	\$57,185
CAPE ELIZABETH	\$30,536,717	\$8,294,367	\$451,764
CARIBOU	\$5,631,859	\$1,726,853	\$587,371
CARMEL	\$2,035,409	\$651,765	\$116,042
CARRABASSETT VALLEY	\$757,270	\$215,733	\$11,487
CARROLL PLT	\$32,838	\$13,369	\$3,579
CARTHAGE	\$257,211	\$78,290	\$25,292
CARY PLT	\$75,638	\$28,267	\$12,913
CASCO	\$3,163,994	\$1,024,199	\$146,944
CASTINE	\$1,028,841	\$293,877	\$32,194
CASTLE HILL	\$130,095	\$45,152	\$16,186
CASWELL	\$109,941	\$36,899	\$13,556
CHAPMAN	\$299,361	\$99,302	\$17,827
CHARLESTON	\$565,216	\$188,659	\$53,968
CHARLOTTE	\$199,970	\$60,853	\$24,195
CHEBEAGUE ISLAND	\$339,779	\$110,868	\$12,009
CHELSEA	\$1,722,362	\$555,335	\$130,741
CHERRYFIELD	\$476,466	\$165,787	\$50,758
CHESTER	\$359,479	\$113,438	\$13,548
CHESTERVILLE	\$634,212	\$203,358	\$47,056
CHINA/CHINA VILLAGE	\$3,945,373	\$1,197,953	\$152,832

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
CLIFTON	\$619,723	\$186,891	\$33,002
CLINTON	\$2,051,222	\$664,636	\$145,681
COLUMBIA	\$149,865	\$51,020	\$24,939
COLUMBIA FALLS	\$287,212	\$96,614	\$17,996
COOPER	\$106,301	\$32,924	\$6,909
CORINNA	\$1,435,319	\$466,670	\$111,359
CORINTH	\$1,723,768	\$561,400	\$88,393
CORNISH	\$1,007,381	\$318,960	\$57,684
CORNVILLE	\$831,591	\$269,102	\$51,707
CRANBERRY ISLE	\$122,653	\$37,449	\$2,367
CRYSTAL	\$46,253	\$16,982	\$14,565
CUMBERLAND	\$15,294,916	\$4,203,676	\$417,852
CUSHING	\$1,166,929	\$350,995	\$54,101
CUTLER	\$294,212	\$91,538	\$17,396
DAMARISCOTTA	\$2,732,718	\$825,790	\$98,457
DANFORTH	\$174,845	\$64,208	\$25,743
DAYTON	\$1,922,916	\$596,499	\$96,653
DEDHAM	\$1,276,074	\$370,527	\$63,885
DEER ISLE	\$2,523,823	\$750,743	\$45,190
DENMARK	\$876,891	\$273,466	\$37,238
DENNYSVILLE	\$278,571	\$95,123	\$10,007
DETROIT	\$348,615	\$118,232	\$39,598
DEXTER	\$1,430,654	\$495,869	\$215,767
DIXFIELD	\$1,552,173	\$498,719	\$182,766
DIXMONT	\$870,786	\$284,389	\$33,407
DOVER FOXCROFT	\$2,667,293	\$871,454	\$232,379
DRESDEN	\$1,548,622	\$475,787	\$57,838
DURHAM	\$4,457,532	\$1,325,543	\$140,827
DYER BROOK	\$94,835	\$32,343	\$5,412
EAGLE LAKE	\$481,665	\$154,146	\$40,857
EAST MACHIAS	\$844,283	\$266,323	\$61,703
EAST MILLINOCKET	\$924,119	\$292,452	\$146,023
EASTBROOK	\$159,206	\$54,959	\$18,821
EASTON	\$756,284	\$248,173	\$34,374
EASTPORT	\$561,058	\$191,648	\$102,707

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
EDDINGTON	\$1,806,348	\$562,614	\$78,886
EDGECOMB	\$1,127,100	\$332,251	\$44,383
ELIOT	\$8,351,365	\$2,545,991	\$243,654
ELLSWORTH	\$7,412,917	\$2,231,925	\$364,689
EMBDEN	\$346,583	\$117,353	\$34,894
ENFIELD	\$917,577	\$297,625	\$85,230
ETNA	\$576,787	\$198,556	\$53,690
EUSTIS	\$557,374	\$198,694	\$15,279
EXETER	\$582,732	\$189,233	\$45,541
FAIRFIELD	\$4,479,361	\$1,409,010	\$459,304
FALMOUTH	\$41,103,106	\$10,927,465	\$457,149
FARMINGDALE	\$2,271,921	\$702,325	\$100,209
FARMINGTON	\$4,259,576	\$1,313,373	\$376,095
FAYETTE	\$1,293,137	\$395,228	\$45,752
FORT FAIRFIELD	\$1,767,408	\$574,782	\$244,304
FORT KENT	\$3,303,884	\$1,018,592	\$209,666
FRANKFORT	\$514,375	\$180,647	\$43,664
FRANKLIN	\$756,854	\$250,691	\$35,087
FREEDOM	\$348,659	\$117,794	\$34,477
FREEPORT	\$15,434,826	\$4,414,533	\$361,281
FRENCHVILLE	\$530,069	\$179,060	\$59,438
FRIENDSHIP	\$568,412	\$189,705	\$25,114
FRYEBURG	\$1,979,460	\$647,335	\$170,373
GARDINER	\$4,170,666	\$1,330,756	\$427,684
GARLAND	\$433,390	\$153,551	\$46,959
GEORGETOWN	\$1,221,062	\$373,446	\$19,758
GILEAD	\$63,697	\$22,668	\$9,756
GLENBURN	\$4,097,443	\$1,228,421	\$274,984
GORHAM	\$20,821,609	\$6,062,204	\$775,939
GOULDSBORO	\$964,717	\$304,862	\$36,200
GRAND ISLE	\$160,883	\$55,820	\$34,532
GRAND LAKE STREAM PLT	\$78,307	\$27,447	\$2,009
GRAY	\$8,452,363	\$2,540,988	\$304,598
GREENBUSH	\$833,535	\$279,219	\$105,912
GREENE	\$3,628,244	\$1,130,576	\$182,983

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
GREENVILLE	\$1,476,221	\$469,918	\$67,093
GREENWOOD	\$493,101	\$154,976	\$30,666
GUILFORD	\$864,161	\$281,935	\$63,830
HALLOWELL	\$2,762,960	\$819,716	\$118,260
HAMLIN	\$51,724	\$17,689	\$3,082
HAMPDEN	\$12,395,799	\$3,569,545	\$374,594
HANCOCK	\$1,421,030	\$464,217	\$60,147
HANOVER	\$204,972	\$64,145	\$4,937
HARMONY	\$308,742	\$106,370	\$32,589
HARPSWELL	\$7,413,831	\$2,144,094	\$68,870
HARRINGTON	\$365,605	\$127,492	\$45,632
HARRISON	\$1,548,292	\$503,344	\$80,693
HARTFORD	\$616,715	\$203,214	\$55,748
HARTLAND	\$908,898	\$292,176	\$120,135
HEBRON	\$948,593	\$304,770	\$59,473
HERMON	\$5,631,293	\$1,700,067	\$167,902
HIRAM	\$698,231	\$233,097	\$65,573
HODGDON	\$584,050	\$189,720	\$52,463
HOLDEN	\$5,315,018	\$1,520,425	\$134,839
HOLLIS/HOLLIS CENTER	\$4,039,721	\$1,255,046	\$108,632
HOPE	\$1,406,886	\$437,776	\$60,495
HOULTON	\$3,900,530	\$1,217,149	\$383,420
HOWLAND	\$529,460	\$183,615	\$84,219
HUDSON	\$941,926	\$302,976	\$44,905
INDUSTRY	\$451,759	\$146,335	\$32,639
ISLAND FALLS	\$370,968	\$128,494	\$58,991
ISLEBORO	\$518,640	\$158,520	\$11,537
JACKMAN	\$1,204,930	\$364,309	\$38,868
JACKSON	\$211,524	\$74,513	\$30,715
JAY	\$2,845,956	\$924,810	\$183,010
JEFFERSON	\$1,909,434	\$592,404	\$86,468
JONESBORO	\$334,663	\$106,786	\$18,326
JONESPORT	\$530,948	\$174,096	\$48,750
KENDUSKEAG	\$809,391	\$265,799	\$41,653
KENNEBUNK	\$15,515,855	\$4,515,060	\$438,752

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
KENNEBUNKPORT	\$6,761,259	\$1,898,148	\$56,730
KINGFIELD	\$1,048,756	\$319,535	\$29,404
KITTERY	\$10,340,558	\$3,254,452	\$398,491
KNOX	\$335,459	\$116,394	\$30,794
LAGRANGE	\$249,753	\$87,707	\$24,686
LAMOINE	\$1,391,799	\$430,797	\$36,965
LEBANON	\$3,962,654	\$1,291,640	\$215,587
LEE	\$475,148	\$154,778	\$54,329
LEEDS	\$1,480,282	\$488,279	\$89,014
LEVANT	\$1,960,089	\$630,855	\$92,794
LEWISTON	\$20,317,807	\$6,385,512	\$2,863,347
LIBERTY	\$632,013	\$208,946	\$32,013
LIMERICK	\$1,926,149	\$618,030	\$108,939
LIMESTONE	\$673,861	\$238,713	\$165,906
LIMINGTON	\$2,531,585	\$802,929	\$97,798
LINCOLN	\$3,204,578	\$1,022,578	\$320,667
LINCOLNVILLE	\$1,953,927	\$599,055	\$91,972
LINNEUS	\$327,270	\$111,258	\$40,166
LISBON	\$5,793,012	\$1,888,449	\$573,049
LITCHFIELD	\$2,719,429	\$876,669	\$121,391
LITTLETON	\$324,059	\$111,655	\$35,665
LIVERMORE	\$1,442,917	\$471,932	\$87,308
LIVERMORE FALLS	\$1,090,920	\$372,104	\$234,053
LONG ISLAND	\$188,050	\$61,236	\$4,258
LOVELL	\$1,000,859	\$301,788	\$21,555
LOWELL	\$212,880	\$65,316	\$17,036
LUBEC	\$683,197	\$227,701	\$70,808
LUDLOW	\$179,191	\$63,447	\$20,293
LYMAN	\$3,632,152	\$1,130,640	\$137,018
MACHIAS	\$1,224,987	\$377,996	\$182,452
MACHIASPORT	\$364,592	\$123,461	\$50,562
MACWAHOC PLT	\$103,294	\$33,631	\$4,076
MADAWASKA	\$1,951,887	\$637,616	\$303,793
MADISON	\$2,588,679	\$811,774	\$241,762
MANCHESTER	\$4,590,004	\$1,327,733	\$102,417

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
MAPLETON	\$1,648,534	\$503,201	\$71,905
MARIAVILLE	\$261,162	\$87,323	\$17,196
MARS HILL	\$1,144,816	\$350,839	\$75,819
MARSHFIELD	\$317,362	\$99,011	\$25,262
MASARDIS	\$76,881	\$26,796	\$13,690
MATTAWAMKEAG	\$234,513	\$82,124	\$43,252
MECHANIC FALLS	\$1,698,733	\$560,387	\$179,265
MEDDYBUMPS	\$68,214	\$23,792	\$3,636
MEDFORD	\$107,783	\$36,773	\$16,919
MEDWAY	\$662,456	\$221,150	\$116,135
MERCER	\$417,733	\$136,616	\$31,663
MEXICO	\$1,075,790	\$363,239	\$290,806
MILBRIDGE	\$647,690	\$211,867	\$56,499
MILFORD	\$2,201,489	\$700,235	\$184,180
MILLINOCKET	\$2,394,060	\$773,535	\$424,672
MILO	\$816,226	\$284,870	\$197,928
MINOT	\$2,903,118	\$873,682	\$123,096
MONMOUTH	\$3,457,201	\$1,095,323	\$179,162
MONROE	\$480,776	\$155,359	\$48,519
MONSON	\$209,366	\$73,612	\$24,440
MONTICELLO	\$344,004	\$117,860	\$37,832
MONTVILLE	\$445,625	\$155,578	\$48,186
MOOSE RIVER	\$61,568	\$20,874	\$9,496
MORRILL	\$599,734	\$192,262	\$33,609
MOSCOW	\$84,820	\$33,973	\$24,280
MOUNT DESERT	\$3,698,885	\$1,049,127	\$31,358
MOUNT VERNON	\$1,297,112	\$392,488	\$61,630
NAPLES	\$2,810,865	\$882,278	\$141,843
NEW CANADA PLT	\$183,188	\$57,315	\$10,604
NEW GLOUCESTER	\$5,944,320	\$1,799,513	\$191,515
NEW LIMERICK	\$349,664	\$109,398	\$5,051
NEW PORTLAND	\$376,989	\$126,992	\$35,472
NEW SHARON	\$860,832	\$286,016	\$55,840
NEW SWEDEN	\$291,222	\$96,557	\$26,183
NEW VINEYARD	\$435,238	\$137,468	\$20,264

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
NEWBURGH	\$1,410,176	\$420,076	\$62,877
NEWCASTLE	\$2,108,093	\$628,589	\$65,805
NEWFIELD	\$852,209	\$280,710	\$36,269
NEWPORT	\$2,063,490	\$655,317	\$155,766
NEWRY	\$406,204	\$120,288	\$6,637
NOBLEBORO	\$1,579,398	\$473,584	\$45,114
NORRIDGEWOCK	\$2,163,335	\$687,871	\$166,398
NORTH BERWICK	\$4,468,990	\$1,403,213	\$144,109
NORTH HAVEN	\$340,124	\$108,062	\$6,467
NORTH YARMOUTH	\$7,160,734	\$1,937,568	\$169,518
NORTHPORT	\$1,386,401	\$451,686	\$44,440
NORWAY	\$3,616,606	\$1,099,833	\$227,316
OAKFIELD	\$273,994	\$99,461	\$41,638
OAKLAND	\$6,201,024	\$1,857,748	\$245,510
OGUNQUIT	\$2,632,874	\$797,442	\$16,931
OLD ORCHARD BEACH	\$7,897,030	\$2,390,216	\$380,040
OLD TOWN	\$5,204,762	\$1,669,260	\$509,701
ORIENT	\$39,456	\$13,016	\$4,375
ORLAND	\$1,572,354	\$501,228	\$77,852
ORONO	\$5,736,519	\$1,639,624	\$866,015
ORRINGTON	\$3,515,779	\$1,072,630	\$162,959
OTIS	\$471,595	\$144,680	\$11,883
OTISFIELD	\$977,601	\$324,352	\$47,457
OWLS HEAD	\$1,585,214	\$455,909	\$37,890
OXFORD	\$2,272,158	\$740,358	\$149,213
PALERMO	\$1,018,489	\$324,577	\$51,453
PALMYRA	\$849,621	\$285,876	\$73,330
PARIS	\$3,039,076	\$965,250	\$211,370
PARKMAN	\$272,813	\$95,030	\$29,504
PARSONFIELD	\$1,147,405	\$385,506	\$92,535
PASSADUMKEAG	\$151,948	\$53,710	\$17,661
PATTEN	\$447,749	\$151,057	\$69,644
PEMBROKE	\$347,958	\$114,198	\$43,864
PENOBSCOT	\$1,144,619	\$350,908	\$27,240
PERHAM	\$157,925	\$56,442	\$20,323

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
PERRY	\$549,690	\$190,743	\$32,390
PERU	\$1,183,287	\$372,004	\$76,611
PHILLIPS	\$516,508	\$172,334	\$62,268
PHIPPSBURG	\$2,193,683	\$664,522	\$43,051
PITTSFIELD	\$2,864,274	\$882,725	\$224,518
PITTSTON	\$2,023,692	\$639,510	\$84,327
PLYMOUTH	\$640,999	\$218,891	\$45,419
POLAND	\$5,132,291	\$1,559,959	\$220,452
PORTAGE LAKE	\$176,103	\$60,647	\$15,227
PORTER	\$615,104	\$205,772	\$70,022
PORTLAND	\$84,911,970	\$25,082,646	\$4,236,475
POWNALE	\$2,045,175	\$584,877	\$68,427
PRESQUE ISLE	\$6,831,708	\$2,081,293	\$775,619
PRINCETON	\$541,937	\$176,508	\$40,466
PROSPECT	\$365,267	\$121,177	\$36,171
RANDOLPH	\$1,006,129	\$329,993	\$85,115
RANGELEY	\$1,300,413	\$411,594	\$29,095
RAYMOND	\$5,970,345	\$1,858,413	\$117,531
READFIELD	\$2,678,098	\$795,436	\$117,065
RICHMOND	\$2,447,494	\$773,736	\$179,873
RIPLEY	\$250,770	\$79,212	\$22,534
ROBBINSTON	\$343,361	\$108,875	\$23,169
ROCKLAND	\$4,587,103	\$1,451,034	\$503,272
ROCKPORT	\$5,513,560	\$1,613,675	\$126,807
ROME	\$795,482	\$239,736	\$19,449
ROQUE BLUFFS	\$128,930	\$44,092	\$7,321
ROXBURY	\$194,477	\$65,026	\$13,593
RUMFORD	\$2,907,392	\$943,710	\$433,431
SABATTUS	\$3,589,404	\$1,155,528	\$221,086
SACO	\$20,431,681	\$6,105,287	\$904,900
SAINT AGATHA	\$532,617	\$165,832	\$33,103
SAINT ALBANS	\$947,255	\$311,668	\$81,728
SAINT FRANCIS	\$145,523	\$51,213	\$15,010
SAINT GEORGE	\$1,789,096	\$547,995	\$82,110
SAINT JOHN PLT	\$129,582	\$42,009	\$6,551

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
SANFORD	\$13,701,749	\$4,411,808	\$1,261,242
SANGERVILLE	\$471,670	\$167,380	\$67,731
SCARBOROUGH	\$36,395,465	\$10,117,937	\$782,212
SEARSMONT	\$1,004,007	\$326,900	\$55,182
SEARSPORT	\$1,581,328	\$527,605	\$142,620
SEBAGO	\$1,381,203	\$434,971	\$64,659
SEBEC	\$302,391	\$103,300	\$21,716
SEDGWICK	\$697,549	\$230,756	\$29,643
SHAPLEIGH	\$2,072,101	\$660,307	\$64,992
SHERMAN	\$283,402	\$104,392	\$52,117
SHIRLEY/SHIRLEY MILLS	\$53,699	\$19,748	\$6,997
SIDNEY	\$4,413,818	\$1,315,982	\$98,876
SKOWHEGAN	\$6,334,628	\$1,961,049	\$406,172
SMITHFIELD	\$757,464	\$236,898	\$43,066
SMYRNA/SMYRNA MILLS	\$222,510	\$75,771	\$22,754
OLON	\$426,085	\$151,261	\$44,410
SOMERVILLE	\$196,324	\$65,914	\$21,708
SORRENTO	\$373,580	\$105,965	\$4,048
SOUTH BERWICK	\$7,798,033	\$2,437,379	\$374,447
SOUTH BRISTOL	\$1,097,910	\$338,918	\$8,159
SOUTH PORTLAND	\$28,225,872	\$8,498,986	\$1,294,642
SOUTH THOMASTON	\$2,043,020	\$608,853	\$59,454
SOUTHPORT	\$753,921	\$214,935	\$6,071
SOUTHWEST HARBOR	\$2,109,512	\$611,843	\$54,155
SPRINGFIELD	\$140,235	\$49,331	\$29,167
STACYVILLE	\$109,400	\$39,275	\$27,060
STANDISH	\$9,442,287	\$2,857,656	\$283,985
STARKS	\$177,672	\$61,444	\$44,488
STETSON	\$680,754	\$227,402	\$52,883
STEUBEN	\$388,071	\$132,961	\$51,015
STOCKHOLM	\$265,542	\$82,680	\$13,614
STOCKTON SPRINGS	\$1,152,792	\$355,484	\$78,130
STONEHAM	\$134,336	\$45,671	\$4,050
STONINGTON	\$964,887	\$285,429	\$23,957
STOW	\$149,803	\$50,078	\$14,444

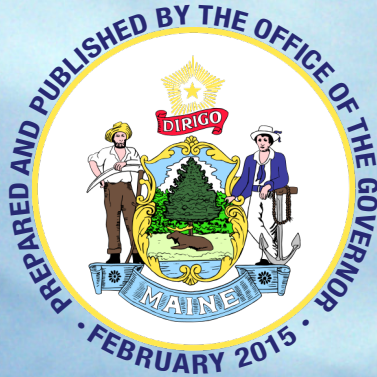
	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
STRONG	\$840,952	\$284,790	\$41,361
SULLIVAN	\$568,651	\$197,283	\$36,730
SUMNER	\$415,831	\$142,461	\$54,540
SURRY	\$1,581,135	\$468,668	\$25,572
SWANS ISLAND	\$231,449	\$75,140	\$7,515
SWANVILLE	\$748,595	\$239,405	\$58,595
SWEDEN	\$369,367	\$105,740	\$15,400
TEMPLE	\$365,162	\$122,251	\$25,824
THOMASTON	\$1,874,736	\$597,100	\$155,101
THORNDIKE	\$431,347	\$141,021	\$26,100
TOPSFIELD	\$103,553	\$34,717	\$9,069
TOPSHAM	\$11,068,261	\$3,300,295	\$511,600
TREMONT	\$1,044,274	\$324,895	\$31,004
TRENTON	\$1,133,276	\$357,129	\$50,787
TROY	\$430,288	\$144,196	\$40,761
TURNER	\$5,568,256	\$1,670,861	\$185,139
UNION	\$1,840,476	\$576,236	\$93,439
UNITY	\$845,378	\$284,016	\$67,517
VAN BUREN	\$870,772	\$285,572	\$159,756
VANCEBORO	\$39,037	\$15,628	\$11,666
VASSALBORO	\$3,465,404	\$1,078,541	\$118,857
VEAZIE	\$2,466,618	\$684,403	\$129,068
VERONA	\$261,295	\$84,671	\$18,192
VIENNA	\$376,473	\$119,179	\$22,218
VINALHAVEN	\$825,554	\$255,761	\$24,587
WADE	\$92,714	\$31,005	\$16,356
WALDO	\$559,960	\$174,153	\$23,395
WALDOBORO	\$2,992,221	\$965,626	\$223,455
WALES	\$1,297,671	\$405,744	\$80,002
WALLAGRASS	\$314,523	\$105,137	\$23,646
WALTHAM	\$221,200	\$71,612	\$13,246
WARREN	\$2,556,471	\$843,990	\$198,684
WASHBURN	\$821,452	\$271,934	\$123,389
WASHINGTON	\$838,690	\$274,284	\$48,206
WATERBORO	\$5,757,370	\$1,837,643	\$306,043

	<i>Net Income Tax</i>	<i>Tax Cut</i>	<i>Revenue Sharing</i>
WATERFORD	\$1,087,696	\$342,697	\$43,569
WATERVILLE	\$9,735,474	\$2,929,423	\$1,092,723
WAYNE	\$1,344,474	\$408,865	\$47,752
WELD	\$287,607	\$92,574	\$6,116
WELLINGTON	\$42,809	\$15,901	\$9,442
WELLS	\$10,731,322	\$3,314,522	\$226,718
WESLEY	\$48,019	\$17,706	\$3,628
WEST BATH	\$1,866,545	\$558,943	\$53,093
WEST GARDINER	\$2,768,181	\$875,477	\$98,322
WEST PARIS	\$689,055	\$245,758	\$77,249
WESTBROOK	\$14,769,495	\$4,640,794	\$1,046,417
WESTFIELD	\$259,690	\$83,966	\$32,478
WESTON	\$39,347	\$15,737	\$7,187
WESTPORT	\$738,004	\$225,229	\$15,148
WHITEFIELD	\$1,588,016	\$501,048	\$97,886
WHITING	\$217,138	\$70,091	\$14,176
WHITNEYVILLE	\$69,344	\$23,995	\$8,571
WILTON	\$2,611,620	\$821,131	\$197,262
WINDHAM	\$19,288,705	\$5,813,370	\$724,765
WINDSOR	\$1,685,480	\$541,102	\$99,504
WINN	\$383,892	\$113,553	\$22,907
WINSLOW	\$7,039,827	\$2,118,826	\$393,780
WINTER HARBOR	\$433,793	\$129,671	\$8,012
WINTERPORT	\$3,288,537	\$999,149	\$135,286
WINTERVILLE PLT	\$63,345	\$20,662	\$7,500
WINTHROP	\$6,697,161	\$1,985,081	\$266,722
WISCASSET	\$2,825,250	\$893,048	\$199,594
WOODLAND	\$540,461	\$177,856	\$54,785
WOODSTOCK	\$894,832	\$284,172	\$38,634
WOODVILLE	\$77,686	\$28,142	\$11,107
WOOLWICH	\$3,753,141	\$1,109,184	\$96,989
YARMOUTH	\$21,157,157	\$5,811,269	\$536,704
YORK	\$21,955,673	\$6,700,868	\$296,310
GRAND TOTAL	\$1,229,727,649	\$371,726,349	\$64,654,589

Net tax excludes refundable credits; Tax change based on 2019 budget law relative to 2013 net tax. All figures are for full-year residents who filed a 2013 Maine income tax return with a Maine address. Town is based on the town reported on the tax return, which in some cases can be different than the town of residence. Net tax excludes refundable credits and the tax change excludes changes to refundable credits.

ACTIONS

Speak Louder Than Words



*"If it is to be, it is
up to me."*

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