

Like other New England states, Maine localities rely almost exclusively on general revenues and intergovernmental transfers, rather than earmarked local taxes. Even the one-third “local match” required for some state-funded road improvement programs can be paid out of state-provided revenue streams.<sup>1</sup>

There have been no signs of a shift toward increased use of local option taxes in the state.

## 1. Fuel and Vehicle Taxes

Maine has no local option fuel or vehicle taxes.

It does have a uniform (non-local option) motor vehicle excise tax, based on the vehicle’s value and age, that is collected by the municipalities.<sup>2</sup> While the municipalities are not required to use these funds for transportation expenditures, most do voluntarily earmark the revenues for road improvements.

## 2. Property Taxes and Assessments

In general, once a transit district is established, it may direct local governments to levy property taxes to supply it with operating revenue.<sup>3</sup> No centralized information is available on which such agencies may actually be receiving such revenues.

## 3. Sales and Other Taxes

None.

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<sup>1</sup> Letter from Maine Municipal Association (November 3, 2000).

<sup>2</sup> 36 Maine Revised Statutes § 1482

<sup>3</sup> 30A Maine Revised Statutes § 3517.

## MAINE

### Overview of County, District, and Local Transportation Tax Laws

Tax Type	State Statute	Tax Name	Areas	Statute Year	Permitted Rates	Maximum Duration	Purposes	Adoption Process
Property	30A M.R.S./3517	Transportation District Tax	Transportation Districts	1987			Transit operations	E

A = State Law  
B = County/Local Law  
C = Popular Vote  
D = Majority of City Councils  
E = Vote of agency or district