

STATE SUMMARY OF COUNTY TRANSPORTATION FUNDING AND FINANCE

MAINE COUNTIES

FUNDING SOURCES FOR COUNTY TRANSPORTATION PROJECTS

From State Funds:

- Counties receive payments from state excise taxes on any aircraft based at an airport owned by a county.
- Counties receive a portion of the revenues from state excise taxes on motor vehicles, mobile homes, camp trailers and watercraft that are collected from owners of such vehicles who reside within the county.

From County Funds:

- Counties do not have the authority to levy property taxes, sales and use taxes, franchise taxes, excise taxes, license taxes or other fees by themselves. Municipalities are responsible for collecting the local taxes and the state administers the process of assessment and taxation in the remaining territory, which is known as the Unorganized Territory Tax District. Each county may annually request an assessment based on detailed estimates of the costs of its services.

NEW FUNDING AND FINANCING SOLUTIONS FOR COUNTIES

- Two percent of the revenue from the operation of slot machines at the casino in Oxford County have been dedicated to the State Transit, Aviation and Rail Transportation Fund for the purpose of developing passenger rail service between points within the state and Oxford County.

| | |
|-------------------------------------------------------------------------------|------------|
| Share of County Owned Road Miles Out of Public Roads Statewide | 2% |
| Share of County Owned Bridges Out of Public Bridges Statewide | - |
| Share of Structurally Deficient Bridges Out of County Owned Bridges | N/A |

COUNTY FINANCIAL AUTHORITY

| | County Authority | Limitations |
|----------------------------------------------------|------------------|-------------|
| Levy Property Taxes | | |
| Levy Personal Property Taxes | | |
| Levy Local Option Sales Taxes | | |
| Levy a Local Gas Tax | | |
| Charge a Motor Vehicle License or Registration Fee | | |
| Form Special Districts for Transportation | | |

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