

# Maine and New Hampshire:

A Comparison of Expenditures and Revenues

## Highlights

The primary findings of a comparison of Maine and New Hampshire's expenditures in 2012 include:

- Maine's state government spent over \$1.6 billion more than New Hampshire's state government on social services and income maintenance.
- Maine's state government raised nearly \$1.6 billion more in tax revenue than New Hampshire's state government.
- Maine's state government raised almost \$1.3 billion more in revenue than the state government of New Hampshire.
- Maine's state and local governments spent \$1.1 billion more than the state and local governments of New Hampshire.
- New Hampshire's state and local governments raised \$1 billion or 43% more in property tax revenue than the state and local governments of Maine.

The reasons for these considerable differences include:

- New Hampshire's cultural apprehension to increase or create new taxes.
- New Hampshire's economic growth and Maine's lack of economic development.
- New Hampshire's ability to levy high property taxes for the purpose of funding education, and Maine's desire to have the state government fund education.

Lessons for Maine policy makers include:

- Maine's culture has traditionally favored the general sales and individual income taxes.
- A successful push to reduce or eliminate Maine's income or sales tax will first require cultural or social support for such a move.
- Lowering the tax burden can lead to increased economic development.
- Diversifying revenue streams is a viable strategy for raising revenue.
- Reducing government expenditures will reduce the demand for tax revenue, and increase the likelihood of successfully lowering the tax burden.
- Increasing education funding would likely require higher local property taxes.



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## Introduction

In Maine's political and social discourse, there is a tendency to compare Maine with its only neighboring state, New Hampshire.

With nearly 160 miles of border, and their largest cities separated by under 100 miles, Maine and New Hampshire have many striking similarities and resemblances.

However, they also have several important differences, with one of the most noticeable divergences being how the two states raise revenue.

New Hampshire is known as a state that has embraced limited taxation, but unfortunately, Maine does not have that same fiscally responsible reputation.

One of just one of two states without both a statewide sales tax and a traditional income tax, New Hampshire is also often the subject of much bewilderment and amazement, as many in Maine question how New Hampshire is able to fund its state government.

Maine's tax system is nearly the complete opposite as New Hampshire's, as the state has an individual and corporate income tax, a sales tax, and still boasts some of the highest property tax rates in the country. [1]

Yet Maine still lags behind New Hampshire with respect to several key economic indicators, and still has difficulties covering the increasing costs of state and local government.

Although many recognize that New Hampshire has an even higher property tax burden due to its reliance on this tax system, questions still exist as to how the state is able to raise revenue and adequately meet the needs of its population.

However, the simple answer to this question, which is that New Hampshire has fewer expenditures and needs to raise less revenue, invites several other important questions that deserve answering: What does New Hampshire have for government expenditures? How does the state fund these expenditures? Why does the state spend less money than Maine?

This report will therefore not only analyze the revenue systems of New Hampshire and Maine, but it will also study their expenditures, and describe in great detail how each state meets the basic needs of their respective population.

It will identify factors that have influenced the expenditure and revenue systems of both Maine and New Hampshire, and will attempt to explain the causes of the differences and similarities between both states.

Lastly, the report will lay out the implications for Maine policy makers, who can use the lessons learned by New Hampshire's experiences with taxation and government spending, and attempt to enact substantive reforms that better the lives of all Mainers.

## Expenditures

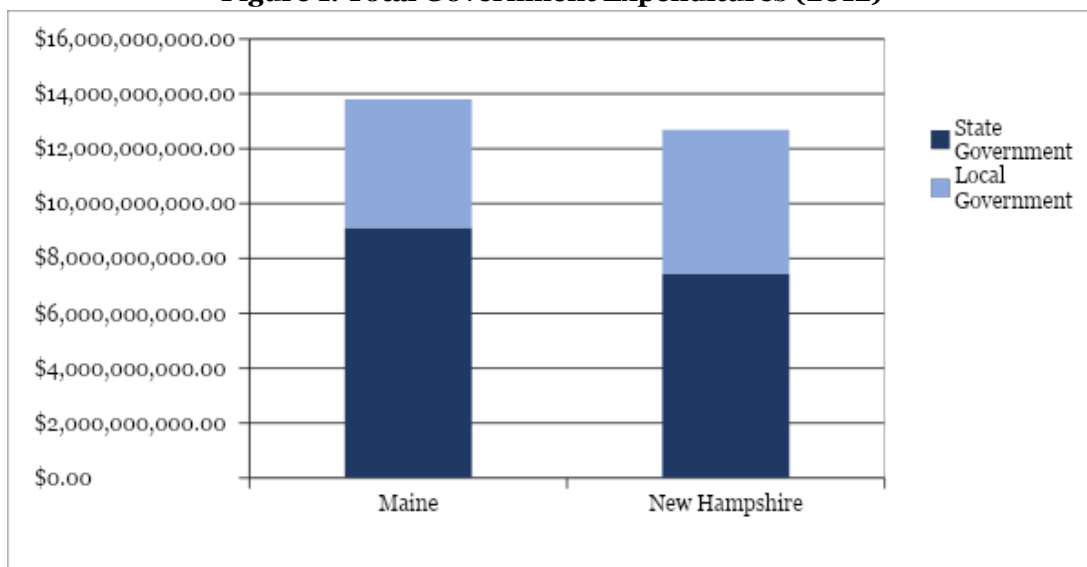
In the budgetary process, expenditures are often determined before revenues. A government, no matter the level, must know what amount it is spending before it can figure out what amount it needs to raise.

Therefore, it is only appropriate to begin with a discussion of expenditures, and an analysis of where the governments of Maine and New Hampshire are spending money.

As shown in Figure 1, Maine's government spends a considerable amount more than the government of New Hampshire.

According to the U.S. Census Bureau, in 2012, the total government expenditures of Maine were over \$13.8 billion, while New Hampshire spent nearly \$12.7 billion, a difference of more than \$1.1 billion.

**Figure 1. Total Government Expenditures (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

Total government expenditures are divided into two levels – state government expenditures, and local government expenditures.

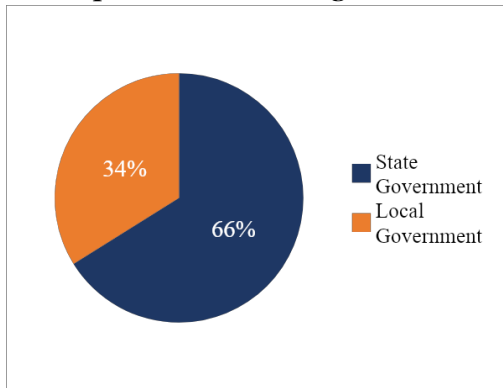
Maine and New Hampshire spend different amounts at different levels, with Maine spending more at the state level, and New Hampshire relying primarily on spending at the local level.

In 2012, Maine spent roughly 66% of its funds through its state government,

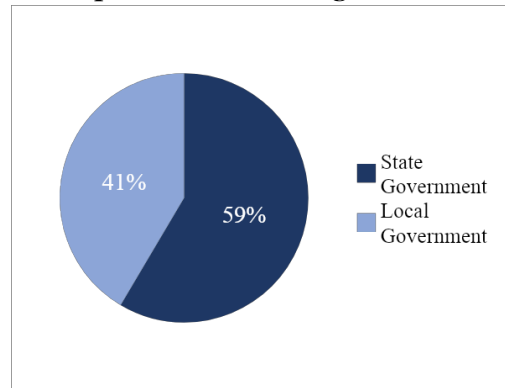
while New Hampshire spent just 59%. This equated to Maine's state government spending approximately \$1.7 billion or 22.96% more than the state government of New Hampshire.

That same year, approximately 44% of New Hampshire's government funds were spent through local governments, compared to 34% for Maine. As a result, New Hampshire's local governments spent about \$585 million, or 11.12% more than Maine's local governments.

**Figure 2. Maine Government Expenditure Percentages (2012)**



**Figure 3. New Hampshire Government Expenditure Percentages (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

The reasoning and causes behind these differences in expenditures will be fully explored and detailed later in the report. Nonetheless, it is crucial to understand

what these levels of government are spending money on, and how each state is able to provide services to its population given these large differences.

### State Government Expenditures

Not only do the state governments of Maine and New Hampshire spend different amounts, but they also spend their funds on different departments, programs, and initiatives.

As shown below in Figure 4, Maine's state government has much higher expenditures than the state government of New Hampshire.

The most obvious and perhaps the most important area where Maine outspends New Hampshire is in the area of social services and income maintenance expenditures.

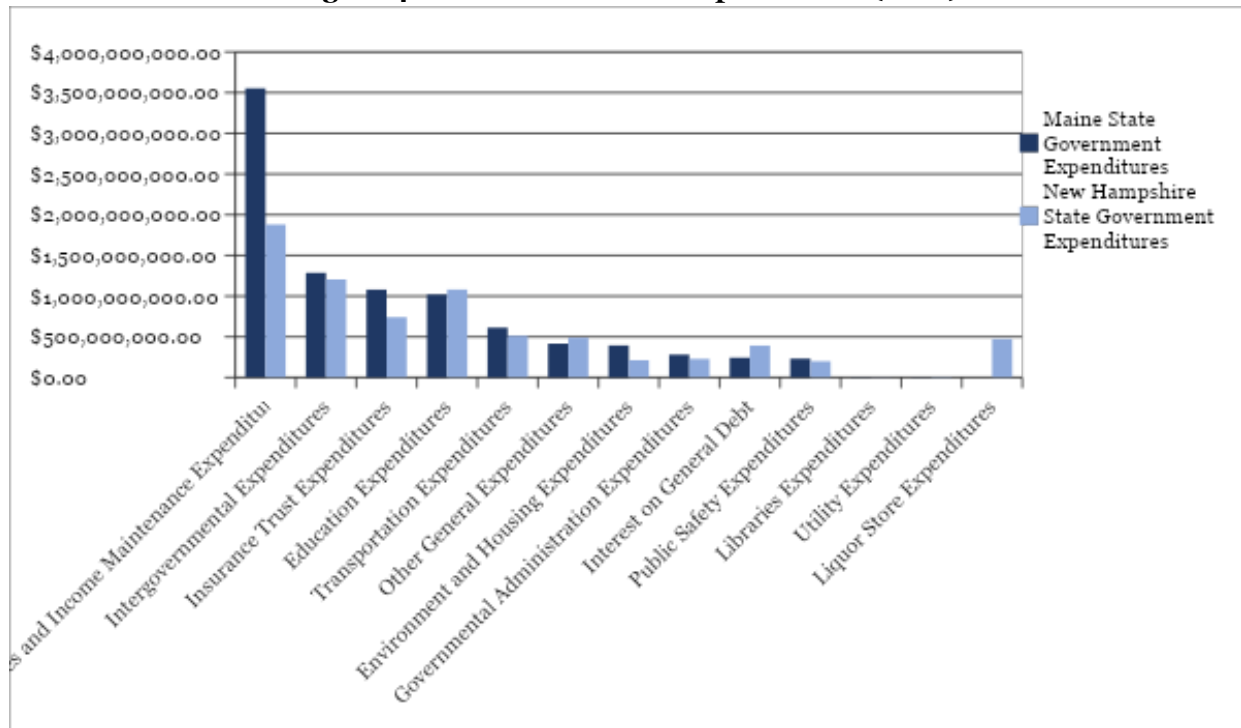
In 2012, the Maine state government devoted over \$3.5 billion to this category

of expenditures, while New Hampshire spent just over \$1.8 billion, a difference of over \$1.6 billion or about 89%.

The Maine state government also had slightly higher expenditures with regards to transportation, public safety, libraries, government administration, insurance trust, and environment and housing, and intergovernmental transfers.

However, the New Hampshire state government spent a greater amount on education, interest on debt, and liquor store expenditures than Maine's state government.

**Figure 4. State Government Expenditures (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

Given the massive difference in state expenditures on social services and income maintenance, it is worth further exploring and analyzing this category.

The largest component of this category, vendor payments, is also the area where Maine and New Hampshire have the largest discrepancy. The Maine state government spent more than \$2.3 billion on vendor payments in 2012, while the New Hampshire state government spent just \$1.4 billion, a difference of nearly 67%.

Vendor payments are defined as payments under public welfare programs for health care on behalf of low-income individuals.

This includes payments to private vendors and organizations for medical treatment, drugs, services, and care, and

payments paid to insurers for costs of needy individuals.

Essentially, this category is the Medicaid programs of Maine and New Hampshire.

Another area where Maine's state government vastly outspends its New Hampshire counterpart is health expenditures.

Health expenditures are defined as all payments for services that improve and preserve the public health, other than payments for hospital care or other governments' health programs.

Maine's state government devoted more than \$502 million to these expenditures in 2012, compared New Hampshire allocating just under \$93 million. This

translated to a difference of nearly \$410 million, or roughly 442%.

The Maine state government also greatly outspends the New Hampshire state government with regards to hospital payments. This category includes payments for hospital care in public or private hospitals, and support of public or private hospitals.

Maine spent nearly \$129 million on hospitals in 2012, while New Hampshire spent just over \$45 million, a difference of \$83 million or nearly 184%.

Other areas where Maine’s state government outspent its New Hampshire counterpart in 2012 included other public welfare (nearly \$242 million more) and cash assistance payments (\$20 million more).

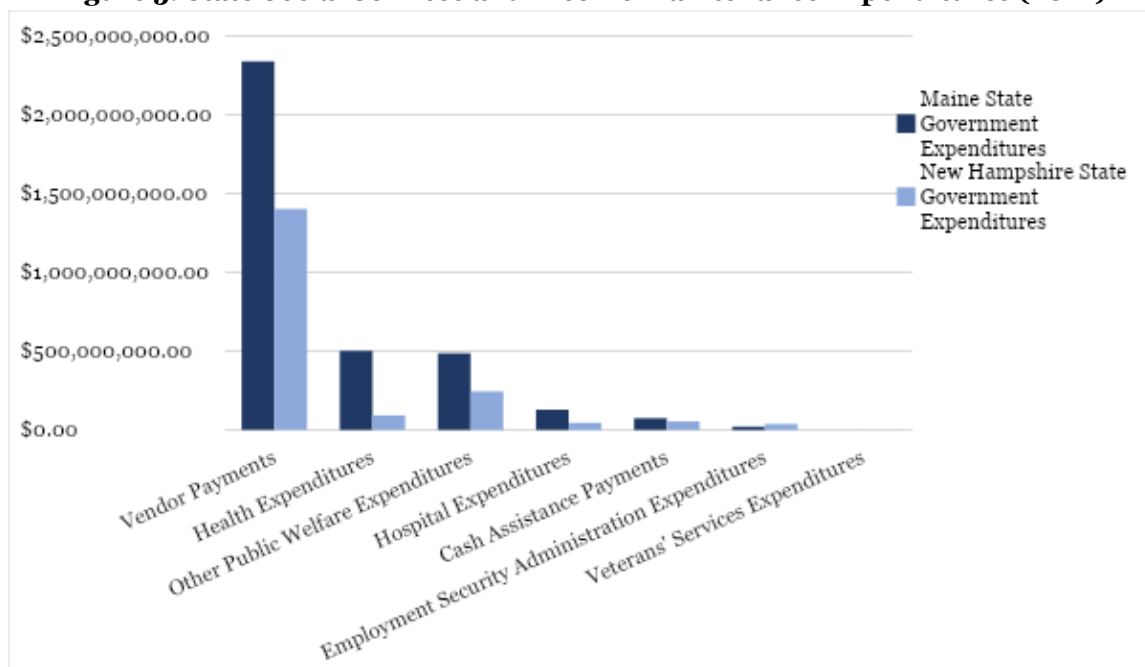
New Hampshire’s state government outspent Maine’s state government in 2012 in only two categories – employment security, and Veterans’ services.

New Hampshire devoted nearly \$38 billion to employment security, which funded the administration of unemployment benefits, public employment offices and related services. However, Maine spent just under \$21 million in this category, a difference of over \$17 million or nearly 82%.

The state government of New Hampshire also spent \$427 million on Veterans’ services, while Maine spent just \$227 million, or \$200 million or approximately 88% less than New Hampshire.

See Figure 5. below for more information on social services and income maintenance expenditures.

**Figure 5. State Social Services and Income Maintenance Expenditures (2012)**



Source: “State & Local Government Finances,” U.S. Census Bureau

## Local Government Expenditures

Just as Maine and New Hampshire diverge on state government expenditures, they also deviate with regards to local expenditures. New Hampshire, keeping with its tradition of small government, relies heavily on local governments, and therefore spends a higher amount at the local level than Maine.

As shown below in Figure 7, the largest expenditure by far for local governments in New Hampshire – and in Maine – is elementary and secondary education.

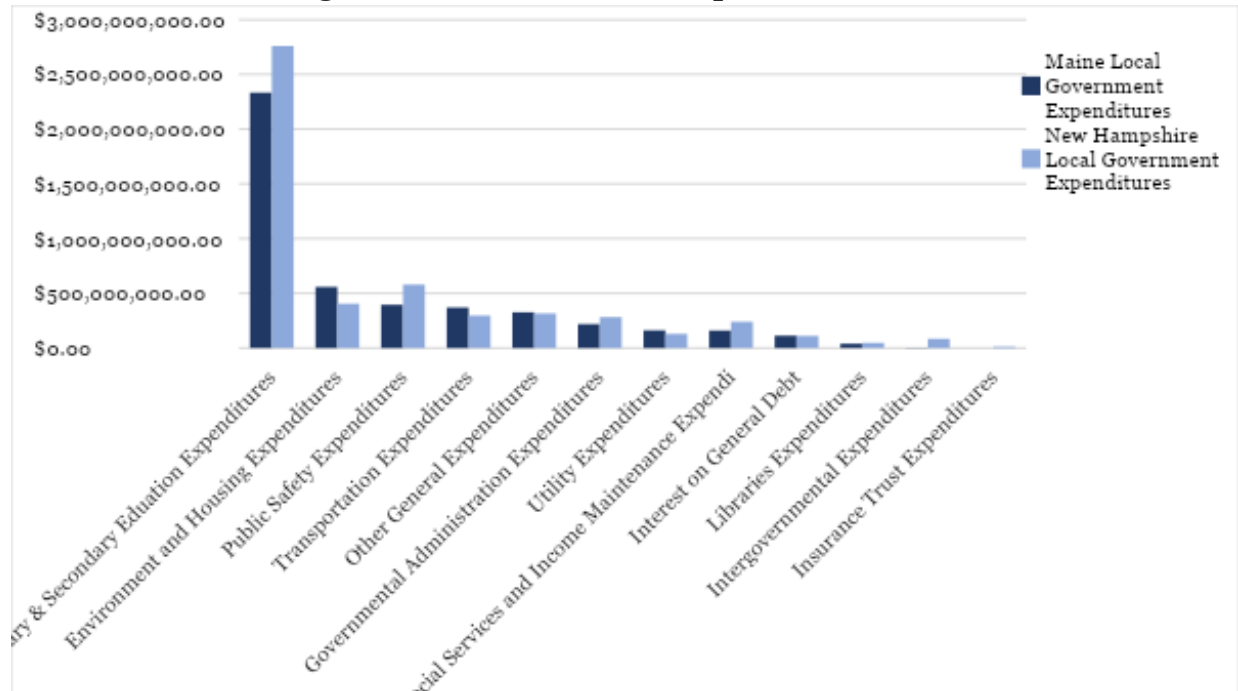
Although this was the primary component of local budgets in both states, local governments in New Hampshire in 2012 spent roughly \$430

million more in this area than did local governments in Maine.

New Hampshire’s local governments also outspent Maine’s local governments in 2012 with regards to public safety, government administration, social services and income maintenance, libraries, insurance trust, and intergovernmental expenditures.

Maine had higher expenditures than New Hampshire in several areas – albeit by a narrow margin in most instances. Maine’s local governments spent more on environment and housing, transportation, utilities, interest on general debt, and other general expenditures.

**Figure 7. Local Government Expenditures (2012)**



Source: “State & Local Government Finances,” U.S. Census Bureau

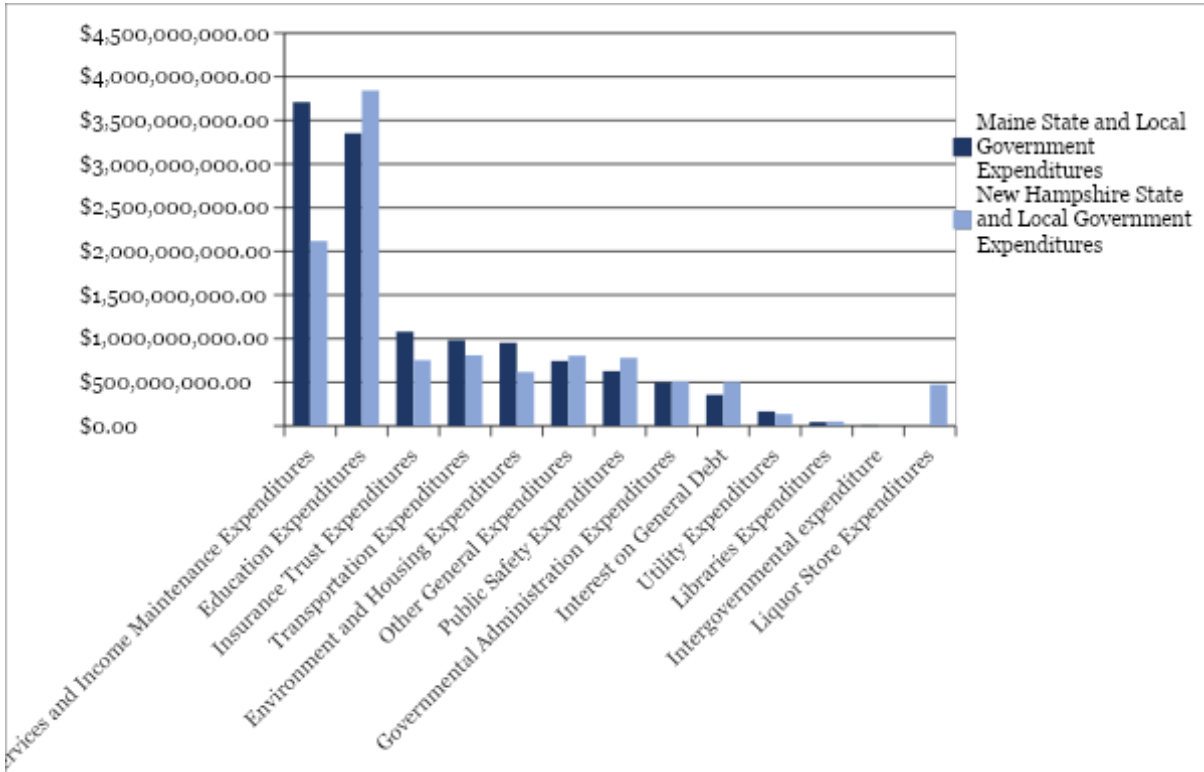


## Total Government Expenditures

When the expenditures from the state and local level are totaled, the differences in spending between Maine and New Hampshire are only further accentuated.

Figure 8 below display the total expenditures, and shows that the two states not only differ with regards to which levels spend money, but also how much money is being spent total. [2]

**Figure 8. State and Local Government Expenditures (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

## Revenue

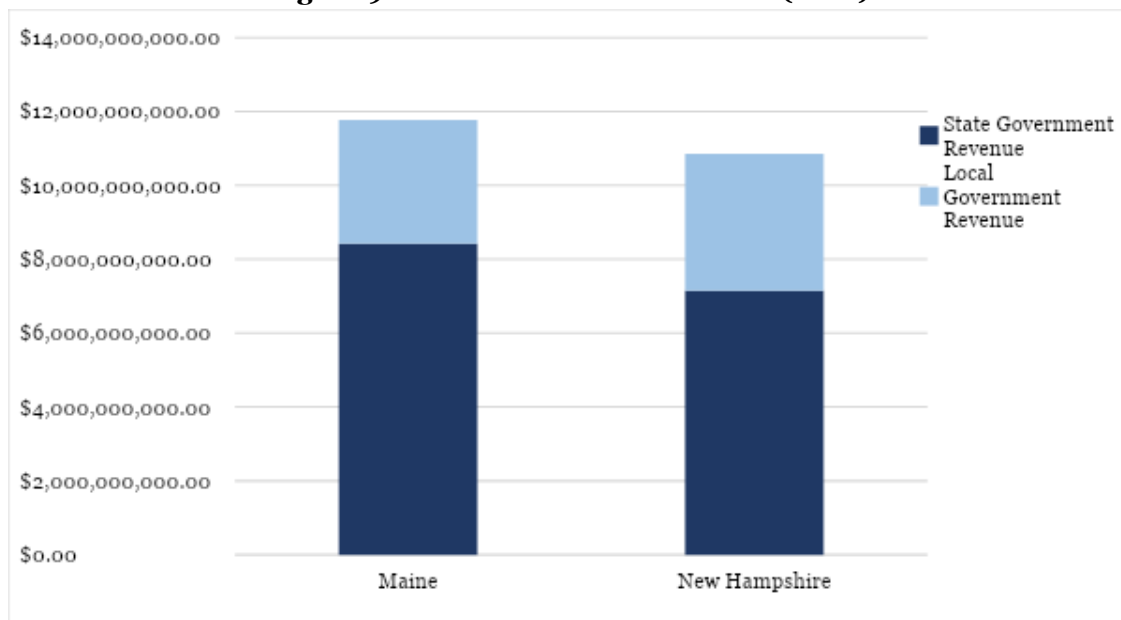
Given the differing amounts of expenditures in each state, and how each level of government distributes funds, one can expect that Maine and New Hampshire will raise revenue in dramatically different manners.

However, as with expenditures, it is crucial to first analyze the revenue systems of the state and local

governments separately, in order to accurately and comprehend the full differences and similarities.

As laid out below in Figure 9, New Hampshire's local governments raise a significantly higher amount of revenue than the local governments of Maine. Inversely, the Maine state government raises much more revenue than the state government of New Hampshire.

**Figure 9. Total Government Revenue (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

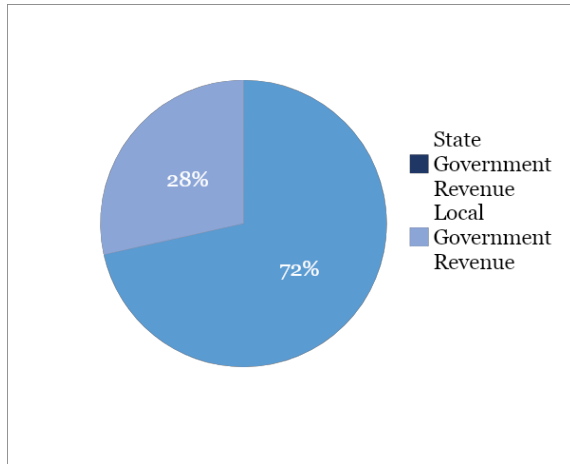
In 2012, Maine's state government raised \$8.4 billion, or 72% of all government revenue, while its local governments raised nearly \$3.4 billion, or 28% of all government revenue. [3]

That same year, New Hampshire's state government raised nearly \$7.2 billion or 66% of all government revenue, compared to the \$3.7 billion or 34% raised by New Hampshire's local governments. [4]

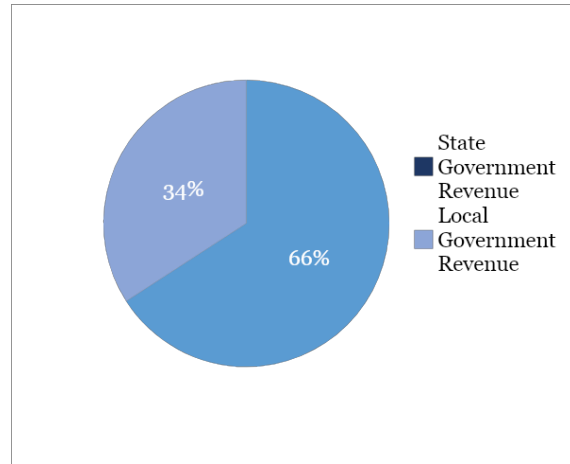
It is important to note that these percentages do not correspond perfectly with the previously mentioned percentages of government expenditures. The percentage of revenue raised by local governments is significantly lower than the percentage of government spending that occurs on the local level.

But this mismatch is simply due to intergovernmental transfers from the state government not being included in the totals for local government revenue.

**Figure 10. Maine Government Revenue(2012)**



**Figure 11. New Hampshire Government Revenue (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

### State Government Revenue

The contrasts and differences between Maine and New Hampshire are most evident and clear in a comparison of their state government revenue.

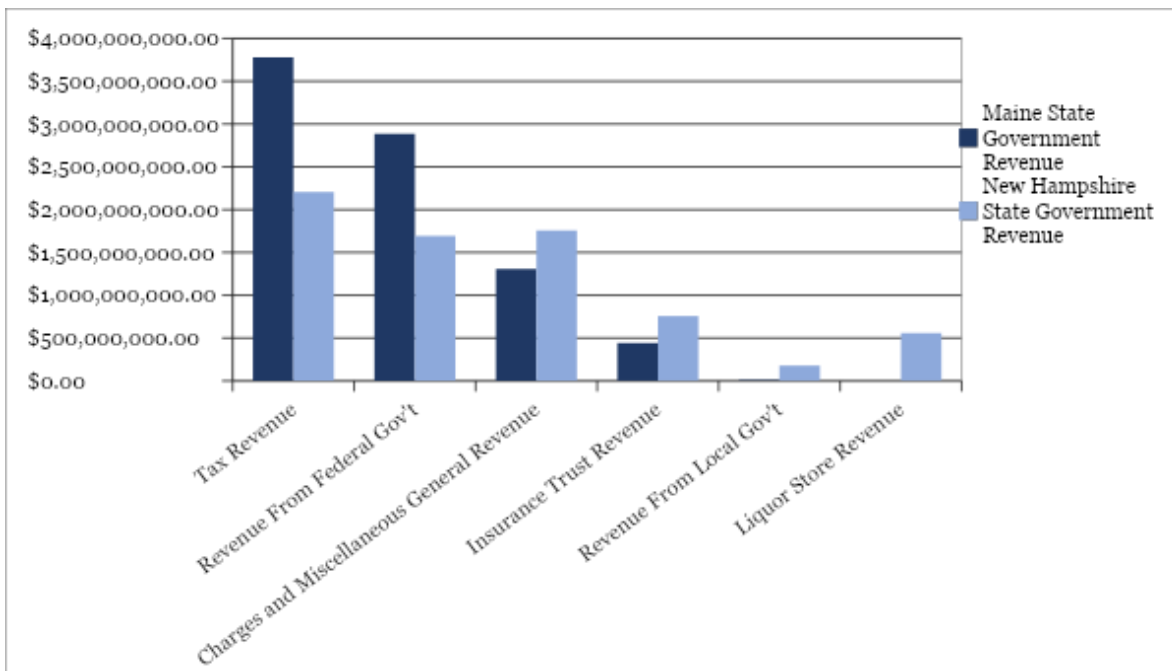
Maine, as shown by Figure 12 below, raises significantly higher amounts of tax revenue, and receives larger transfers from the federal government.

In 2012, almost \$3.8 billion in tax revenue was raised by the Maine state government. Just \$2.2 billion in tax revenue was raised by New Hampshire that year, meaning Maine raised nearly \$1.6 billion or 71% more.

Also in 2012, the Maine state government received nearly \$2.9 billion from the federal government, while the New Hampshire state government received just under \$1.7 billion, a difference of close to \$1.2 billion or roughly 70%.

However, New Hampshire outraised Maine in all other revenue categories at the state level. This included charges and miscellaneous general revenue (\$453 million more), insurance trust revenue (\$314 million more), revenue from local governments (\$168 million more), and liquor store revenue (\$558 million more)

**Figure 12. State Government Revenue (2012)**



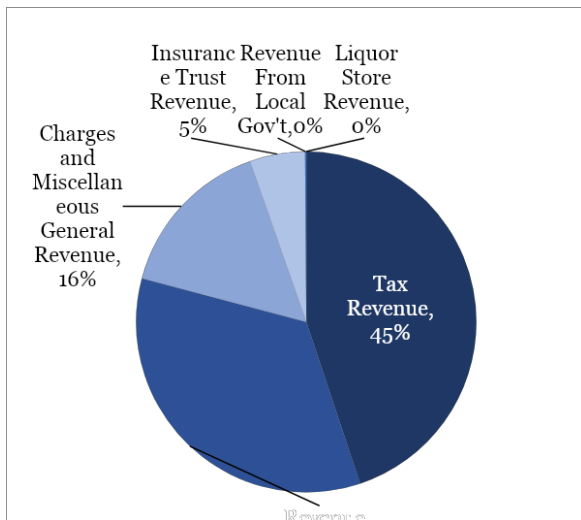
Source: "State & Local Government Finances," U.S. Census Bureau

Roughly 78% of Maine’s state government revenue is obtained from the federal government and taxation, one of the highest percentages in the country. [5]

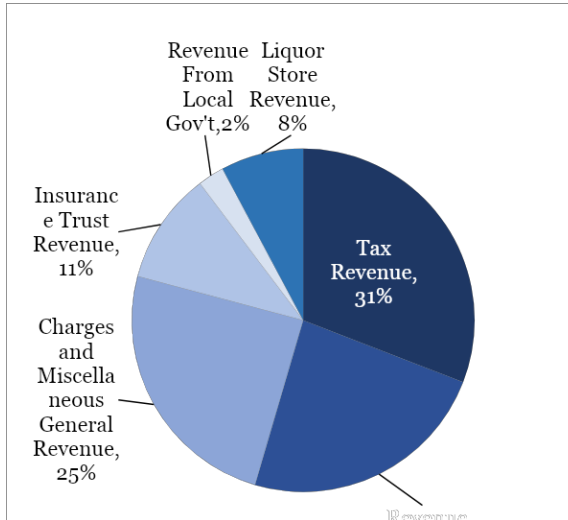
is from the federal government and taxes, as the state has a more balanced approach to revenue. Rather than rely on taxation or the federal government, New Hampshire diversifies its revenue streams, and raises funds through charges, fees, and other sources.

By comparison, only 55% of New Hampshire’s state government revenue

**Figure 13. Maine State Government Revenue (2012)**



**Figure 14. New Hampshire State Government Revenue (2012)**



Source: "State & Local Government Finances," U.S. Census Bureau

The Maine and New Hampshire state governments further distinguish themselves from each other with the types and amounts of taxes they levy upon their citizens and taxpayers.

Maine, not surprisingly, depends heavily upon the individual income tax and the general sales tax to fund its state government. In 2012, these two taxes combined for roughly 66% of all state tax revenue.

The remaining tax revenue was raised mostly through the corporate income tax, the motor fuels sales tax, and other selective sales taxes.

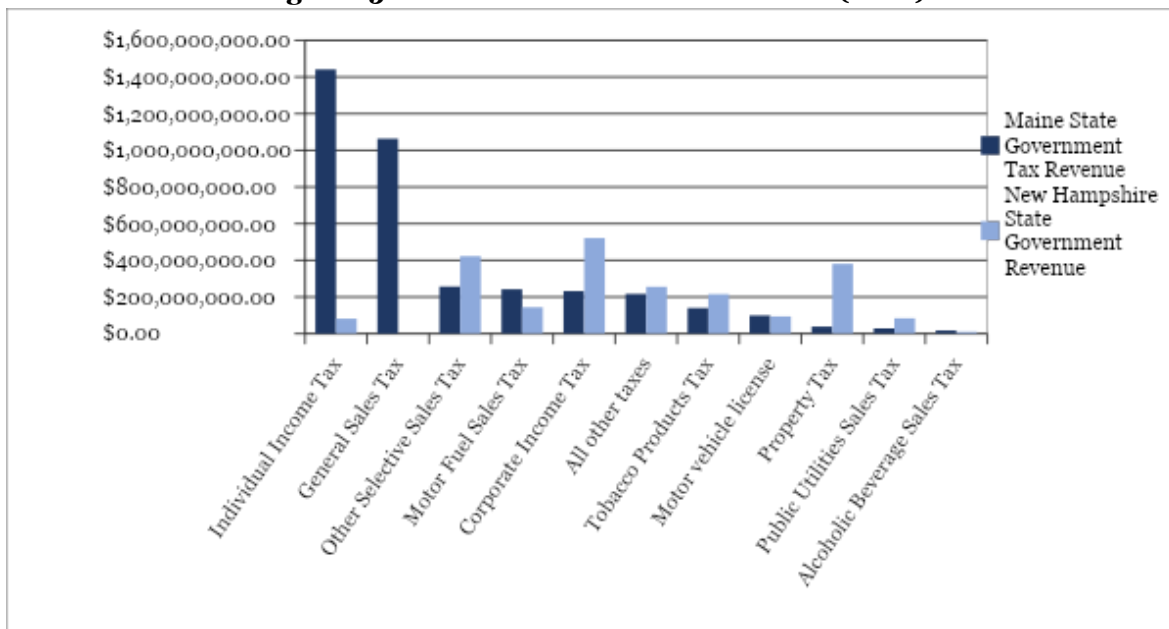
But New Hampshire, unlike Maine, does not have a general sales tax, and has

minimal individual income tax revenue, as the state only levies a 5% tax on interest and dividends. [6]

Instead, New Hampshire's state government depends primarily upon the corporate income tax, which is set at 8.5%. In 2012, the corporate income tax brought in over \$521 million for the state of New Hampshire, and made up 24% of its state tax revenue.

Other significant taxes that fund the New Hampshire state government include the statewide property tax (which is used primarily for education funding) [7], the tobacco sales tax, the alcohol tax, other selective sales taxes, and the motor fuels sales tax.

**Figure 15. State Government Tax Revenue (2012)**



Source: "State & Local Government Finance," U.S. Census Bureau

### Local Government Revenue

Maine and New Hampshire's revenue systems are much more similar at the local government level, with one major exception – the property tax.

Although both states raise a considerable amount of revenue using the local property tax, New Hampshire fare outpaces Maine in this area.

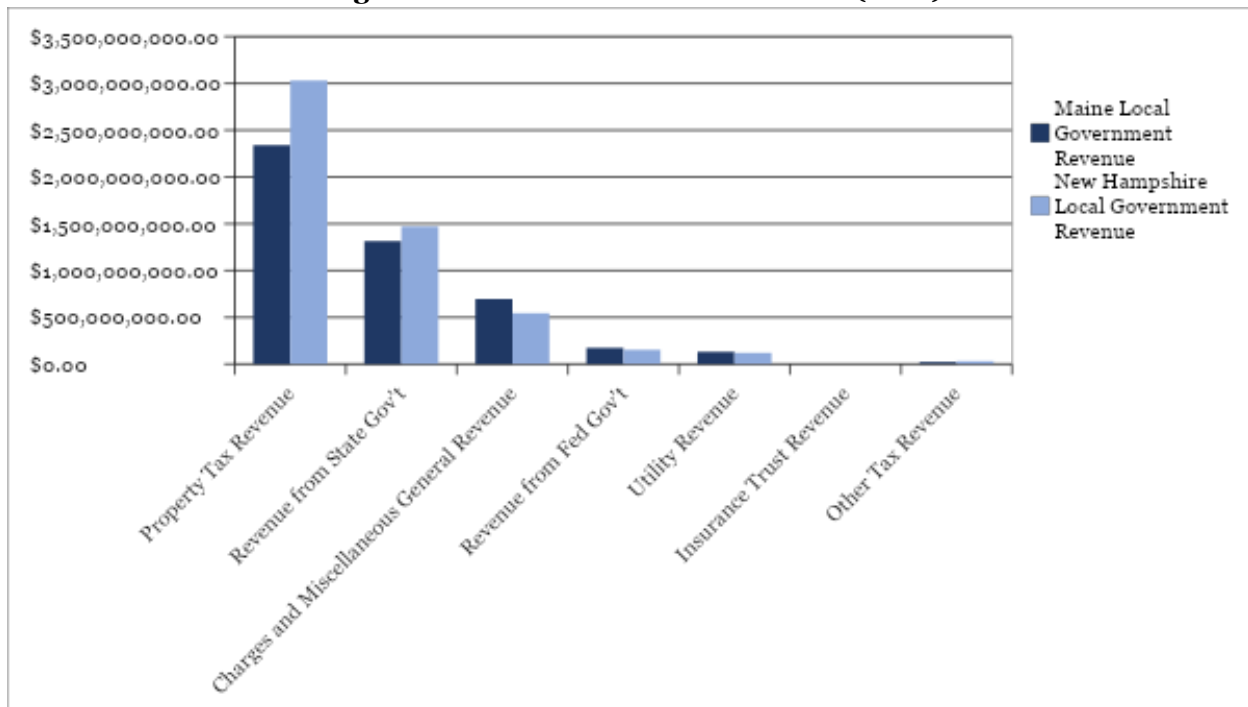
In 2012, New Hampshire's local governments raised nearly \$700 million or 30% more in property tax revenue than Maine local governments.

New Hampshire's local governments also received a larger amount of revenue from the state government, which was primarily in the form of education funding from the statewide property tax.

Additionally, local governments in New Hampshire raised marginally higher amounts of insurance trust revenue and other tax revenue.

However, Maine's local governments outraised New Hampshire's local governments with charges and miscellaneous general revenue, federal government revenue, and utility revenue.

**Figure 16. Local Government Revenue (2012)**



Source: "State & Local Government Finance," U.S. Census Bureau

### Total Government Revenue

The full scope of differences between Maine and New Hampshire's approaches to raising revenue is illuminated when the state and local government revenues are totaled.

Maine depends heavily upon tax revenue, while New Hampshire, with the exception of the property tax, has a much more diverse strategy for acquiring funding.

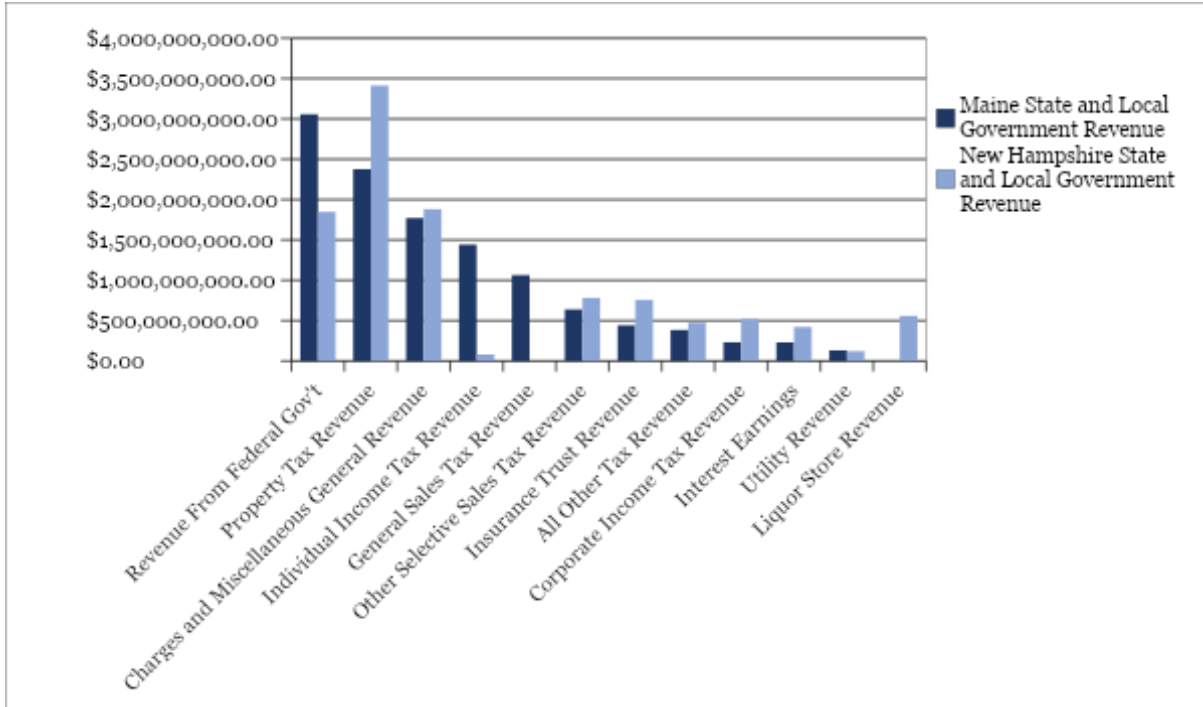
As shown below in Figure 17, Maine's primary sources of revenue are revenue from the federal government, the property tax, the individual income tax, and the sales tax. In 2012, these four sources combine for approximately 67% of all government revenue.

New Hampshire's government relies heavily on the property tax, as it was the source for roughly 32% of all its government funding in 2012. The state

also raises revenue from the federal government, charges and miscellaneous general revenue, and selective sales taxes.

Another obvious difference between the two states is the fact that New Hampshire utilizes government-run liquor stores to raise revenue, a move that allowed the state to collect over \$558 million in 2012.

**Figure 17. Total Government Revenue (2012)**



Source: "State & Local Government Finance," U.S. Census Bureau

## Why the Differences?

There are several factors that have caused the distinctions between Maine and New Hampshire's expenditure and revenue systems.

These factors have allowed New Hampshire to have minimal taxes and expenditures, but have also pressured Maine to turn to higher taxes in order to provide increased services for its citizens.

### Culture

The first and perhaps most critical factor that has caused a difference between Maine and New Hampshire's governments is culture.

Culture – which is defined as the beliefs, attitudes, and customs of a group of people – is tremendously important in the political process. [8] Elected-officials, who are responsible to the people they represent, must be in tune to the culture and desires of their constituents. They must propose and support policies that are in harmony with the culture of their constituents, if they wish to have any hope for success or re-election.

The dominant belief of most citizens of New Hampshire, is that increased or higher taxes are counter-productive for economic growth. New Hampshire citizens generally reject taxation, and have repeatedly opposed the adoption of a general sales tax or an income tax. [9]

This anti-tax culture, and anti-tax government, has subsequently limited the amount of revenue that New Hampshire's governments can raise. It has forced the state to diversify its

Unfortunately, many of these factors are outside the control of government and policy makers, or are extremely difficult to change. They all are also interrelated and interconnected, meaning it is difficult to isolate single causes and influences.

Nonetheless, it is critical to recognize and consider these factors, and take make efforts to enact substantive reforms wherever possible.

revenue streams, and has prevented elected-officials from raising large amounts of revenue. This has in turn minimized the state's expenditures, as the state has minimal resources and tax dollars to spend.

Quite simply, the culture has stopped New Hampshire from raising money, which has stopped the state from spending money.

Unfortunately, Maine's population seems to historically have had different attitudes and beliefs towards taxation. Maine culture has been generally supportive of the income and sales tax, and has actually favored these forms of taxation over higher property taxes.

In fact, the income tax in Maine was created in order to prevent an increase to the property tax, and allow Maine's government to raise adequate funds. The income tax was then voted on and approved by Maine citizens, and was supported by an amazing 75% of voters. [10]

The culture of supporting new or higher taxes, with the belief that it will spur



economic growth and development, has greatly influenced the government of Maine, and essentially given politicians the green-light to increase taxes whenever they feel it is necessary.

Just as Maine and New Hampshire have different political cultures, and different beliefs and ideas regarding taxation, they similarly have revenue and expenditure systems that address taxation in drastically different manners.

Culture has also caused a great divergence in government spending with respect to the environmental expenditures.

Maine's culture has a strong emphasis on environmental protection, and on preserving the natural landscape. The state has a reputation for being a leader on environmental issues, and taking

## **Economics**

Another factor that has influenced the expenditure and revenue systems of Maine and New Hampshire is economics.

New Hampshire currently has a much stronger and more prosperous economy than Maine. It has a higher per capita personal income -- \$53,149 in 2014 compared to \$42,071. [11] And while New Hampshire had a poverty rate of just 8.7% between 2009 and 2013, Maine had a rate of 13.6%. [12]

The economic edge enjoyed by New Hampshire is also not a recent phenomenon, but has certainly become larger since Maine adopted new taxes.

action in order to preserve natural resources.

This culture has encouraged political leaders and policy makers to devote resources to protecting the environment, and has allowed them to increase environmental expenditures.

Although New Hampshire's culture also values the natural environment, it is more hesitant to allow government spending on this issue, or to sacrifice resources to protecting the environment.

Predictably, Maine outspends New Hampshire on environmental issues by a wide margin, and devotes significantly more money to the environment.

In 2012, Maine spent roughly \$103 million or over 153% more than New Hampshire on the environment, a clear indication that this is a culturally important issue for the people of Maine.

For example, in 1951, when Maine created its sales tax, the state had a per capita personal income of \$1,360 -- \$12,248.55 in today's economy. New Hampshire had an average personal income of \$1,350 -- which is \$13,922.94 when adjusted for inflation.

Therefore, because of New Hampshire's relative economic success, the state and its population require fewer services and less government expenditures. There is not only less of a means and desire for government to raise revenue and expenditures, but there is also less of a demand.

The economic prosperity of New Hampshire is due to countless factors, many of which are largely out of the

control of politicians. For example, New Hampshire's economy has been positively impacted by the state's proximity to a major city and labor market (Boston) and by the availability of capital and qualified workers.

Additionally, New Hampshire's limited taxation, and its unwillingness to impose an individual income or general sales tax on its population, has also boosted its economic standing and strengthened the argument against high government expenditures.

### **Local Education Funding**

A final factor that has encouraged a difference between Maine and New Hampshire's expenditure and revenue systems has been New Hampshire's emphasis on local funding for elementary and secondary education.

New Hampshire devotes more funding to elementary and secondary education than Maine, but the reason for this disparity is not that New Hampshire's state government has made funding education a priority.

Although New Hampshire devotes some state funding to education (which is obtained primarily through a statewide property tax) the state has traditionally relied on local funding for education.

New Hampshire has embraced (or at least accepted) local property taxes, and believes they are necessary to fund education, given the absence of other taxes and a desire to control education at the local level.

It was only after a high-profile Supreme Court case in 1999 that New Hampshire even began devoting any state funds

States with a higher tax burden have been shown to have lower economic growth. Of the 10 states with highest tax burden as a percentage of state income, [13] none of them are even in the top half of the best performing states. [14]

Simply put, by allowing individuals to keep more of their money, New Hampshire has been able to grow its economy, and minimize the demand for government expenditures and services.

towards education, and having any state involvement in education funding. [15] This emphasis on local education funding, and acceptance of the property tax has allowed New Hampshire to devote more local resources towards funding education, and reduced the pressure on the state government to fund education.

By contrast, Maine has experienced greater pressure for its state government to fund elementary and secondary education. A lofty goal that has not been met in recent years, the Maine state government is even required by statute to fund 55% of education expenses.

Because of these trends, the Maine state government's plethora of financial obligations and expenditures, and the lack of expenditures for New Hampshire governments, New Hampshire is able to devote more funding towards education.

In the 2012-2013 fiscal year, New Hampshire devoted an average of \$10,021.47 per pupil in education funding. [16] However, Maine devoted just \$13,459.39 per pupil. [17]

## Conclusions and Implications

The revenue and expenditure systems of Maine and New Hampshire have several fundamental differences, and reflect many of the cultural, economic, and political variations between the two states.

Due to its cultural rejection of an individual income tax or a general sales tax, New Hampshire has diversified its revenue system, and sought funds through property taxes as well as charges and fees.

New Hampshire has also limited its government expenditures, partly due to its lack of government funds, and also due to the lack of demand for social service and income maintenance programs.

Maine, unlike New Hampshire, has not enjoyed a population that wholeheartedly opposes a general sales tax and an individual income tax. Its culture has been one that is open to increased taxation, and one that often demands increased government spending, particular on social services and income maintenance.

If Maine policy makers wish to enact concrete reforms that move Maine in the direction of New Hampshire, they must keep in mind the following considerations:

- Maine's population has traditionally been supportive of taxes and government spending, unlike New Hampshire.
- Therefore, in order for there to be political support for an income tax reduction or elimination, there must first be cultural and societal support.
- Lowering taxes can encourage economic growth and development, and increase the future incentives for lower taxes.
- By limiting government expenditures, Maine can reduce the need for tax revenue, and increase the likelihood of reducing or eliminating the income tax.
- Given Maine's high level of government spending, increasing funding for education will hinge upon higher property taxes.
- Diversifying revenue streams and not depending upon single sources of revenue for funding is a viable strategy for raising revenue.

## Notes and Sources:

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<http://taxfoundation.org/article/2015-state-business-tax-climate-index>
- [2] Figure does not include intergovernmental transfers between the state and local levels
- [3] Figure not include intergovernmental revenue from Maine state government
- [4] Figure not include intergovernmental revenue from the New Hampshire state government
- [5] “State and Local Government Finances,” U.S. Census Bureau. 2014.
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