

1 2 3 4	SECOND REGULAR SESSION
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9	Referred to the Committee on Taxation. Sent up for concurrence and 1,400 ordered printed.
10	EDWIN H. PERT, Clerk Presented by Representative Hayden of Durham. Cosponsors: Representative Twitchell of Norway, Representative Brown of Bethel and Senator Emerson of Penobscot.
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14 15 16	NINETEEN HUNDRED AND EIGHTY-TWO
17 18 19 20	drawal Procedure from the Tree Growth Tax Law for the 1982 Tax Year.
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26 27 28 29 30	drawal from tree growth classification and those penalties were intended to prevent taxpayers from taking advantage of reduced classification with the intent of future develop-
31 32 33 34	sified under tree growth who cannot or do not wish to be classified under the changes in the law and yet who do not

1 Whereas, it would not be fair to subject those tax-2 payers to a severe penalty; and

3 Whereas, in the judgment of the Legislature, these 4 facts create an emergency within the meaning of the Consti-5 tution of Maine and require the following legislation as 6 immediately necessary for the preservation of the public 7 peace, health and safety; now, therefore,

8 Be it enacted by the People of the State of Maine as follows:

36 MRSA §581, as last amended by PL 1981, c. 517, §12,
is further amended by adding after the 3rd paragraph a new
paragraph to read:

12 Notwithstanding the provisions of the preceding paragraph, an owner of forest land which is classified 13 under this subchapter, and which is withdrawn from classification 14 for the 1982 tax year, may elect to withdraw subject to the 15 specified in this paragraph. The conditions for 16 conditions 17 withdrawal under this paragraph are that the entire parcel subject to tree growth classification in 1981 be withdrawn 18 from classification for the 1982 tax year. Persons electing 19 to withdraw under this paragraph shall so notify the asses-20 sor before June 1, 1982, and shall pay a penalty equal to the taxes which would have been assessed in each year since 21 22 23 the land was first classified, had that land been assessed 24 at its fair market value on the date of withdrawal, less all taxes paid on that land since it was first classified, and 25 26 interest at the legal rate from the date or dates on which those amounts would have been payable. If there is a change 27 in use of the property before April 1, 1987, an additional 28 penalty shall be assessed equal to the difference between 29 30 the back taxes paid under this paragraph and the amount that would have been assessed if the land had been withdrawn 31 on 32 April 1, 1982, under the preceding paragraph plus interest at the legal rate from April 1, 1982. The procedure 33 for 34 withdrawal provided in this paragraph is intended to be an 35 alternative to the procedure in the preceding paragraph.

36 Emergency clause. In view of the emergency cited in 37 the preamble, this Act shall take effect when approved.

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STATEMENT OF FACT

39 Changes were made in the Maine Tree Growth Tax Law in 40 1981. Some landowners with land classified under the Maine 41 Tree Growth Tax Law would not have chosen to have their land

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1 classified under the present statute. It would be unfair to 2 require those persons to pay the maximum penalty to withdraw 3 their land when they have no intent to use the land for pur-4 poses other than the growth of trees. This bill allows land 5 to be withdrawn in 1982 only, for payment of back taxes plus 6 interest from the original date of classification, if the 7 entire parcel is withdrawn and if there is no change in use 8 of the land in the next 5 years after withdrawal.

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