

# MAINE STATE LEGISLATURE

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# 118th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1997

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Legislative Document

No. 1087

H.P. 799

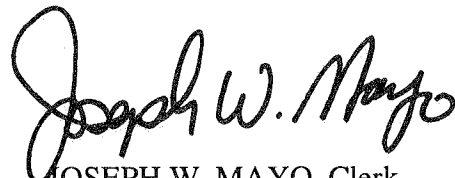
House of Representatives, February 18, 1997

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**An Act to Authorize Municipal Taxation of the Value of Nonreimbursed  
Tree Growth Taxes.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative BAKER of Dixfield.  
Cosponsored by Senator FERGUSON of Oxford and  
Senator KILKELLY of Lincoln and  
Representative BUNKER of Kossuth Township.

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

Sec. 1. 36 MRSA §578-A is enacted to read:

§578-A. Municipal recourse for less than full reimbursement

If the State fails to reimburse a municipality 90% of the per acre tax revenue lost as a result of this subchapter, the municipality may directly levy and collect a tax on any landowner whose property is classified in the tree growth program for which the municipality is not receiving full reimbursement. The tax levied and collected, when combined with the reimbursement received from the State, may not exceed 90% of the property tax the municipality is otherwise entitled to from that landowner, absent this subchapter.

SUMMARY

Current law requires the State to reimburse municipalities 90% of the tax revenue lost by those municipalities in which property is placed in the tree growth program. The actual amount reimbursed is dependent upon the amount appropriated for the program by the Legislature.

This bill allows a municipality that does not receive the full 90% reimbursement to recoup the difference from the landowner by taxing the landowner the difference in the amount actually reimbursed by the State and the amount the municipality should have received from the State under the tree growth program.