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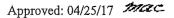
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L.D. 117 (Filing No. H- **λ 29**)

3	TAXATION
4	Reproduced and distributed under the direction of the Clerk of the House.
5	STATE OF MAINE
6	HOUSE OF REPRESENTATIVES
7	128TH LEGISLATURE
8	FIRST REGULAR SESSION
9 10	COMMITTEE AMENDMENT "A" to H.P. 85, L.D. 117, Bill, "An Act To Strengthen the Farm and Open Space Tax Law"
11 12	Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:
13	'Sec. 1. 36 MRSA §1102, sub-§4, ¶C is enacted to read:
14 15 16 17 18 19 20	C. A parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide. A parcel of land located on an island that was included within a parcel classified as farmland before April 1, 2017 and that is excluded from classification as farmland under this paragraph must be considered as land classified as open space land unless the owner withdraws the land from classification under this subchapter.'
21	SUMMARY
22 23 24 25 26	This amendment strikes the bill and amends the definition of "farmland" to provide that, for purposes of classification as farmland under the farm and open space tax law, a parcel of land that is located on an island may not be considered contiguous to another parcel of land that is not located on the same island if the parcels of land are separated by water at the normal high-water mark or high tide.
27	FISCAL NOTE REQUIRED
28	(See attached)

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COMMITTEE AMENDMENT





128th MAINE LEGISLATURE

LD 117

LR 1086(02)

An Act To Strengthen the Farm and Open Space Tax Law

Fiscal Note for Bill as Amended by Committee Amendment 'A' (H-229) Committee: Taxation Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

Additional costs to the Department of Administrative and Financial Services associated with this legislation can be absorbed within existing budgeted resources.