

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND THIRTEENTH LEGISLATURE
FIRST REGULAR SESSION

December 3, 1986 to June 30, 1987

Chapters 1-542

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4.

Twin City Printery
Lewiston, Maine
1987

PUBLIC LAWS

OF THE

STATE OF MAINE

AS PASSED AT THE
FIRST REGULAR SESSION
of the
ONE HUNDRED AND THIRTEENTH LEGISLATURE
1987

CHAPTER 362

H.P. 1087 — L.D. 1478

AN ACT to Improve the Method of Calculating Excise Taxes in Fire Control.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the present law regarding the Forestry Excise Tax requires certification to the State Tax Assessor by September 1, 1987, of the cost of forest fire protection activities; and

Whereas, this statutory change proposes to change the method of calculating the cost of forest fire protection; and

Whereas, this change will need to take effect on September 1, 1987; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

Sec. 1. 36 MRSA §2722, as enacted by PL 1985, c. 514, §2, is amended to read:

§2722. Annual tax

An excise tax is imposed upon the privilege of using one's land in commercial forestry enterprise in this State. The tax shall be levied upon owners of commercial forest land and shall be apportioned according to the formula specified in section ~~2723~~ 2723-A. The State, municipalities and the Federal Government are not subject to this tax.

Sec. 2. 36 MRSA §2723, as enacted by PL 1985, c. 514, §2, is repealed.

Sec. 3. 36 MRSA §2723-A is enacted to read:

§2723-A. Computation of tax

1. Calculation of fire control net costs. Annually by September 1 beginning in 1987, the Commissioner of Conservation shall certify to the State Tax Assessor the amount appropriated from the General Fund by the Legislature for the current fiscal year, including funds appropriated or allocated for capital improvements and repairs and the amounts proposed and budgeted to be spent in any federal and dedicated accounts for forest fire protection activities in the same fiscal year. The

commissioner shall certify the amounts of all projected revenues resulting from forest fire protection activities for the same fiscal year, including federal revenues and dedicated revenues from the sale of buildings, vehicles and other equipment; fees and other miscellaneous revenues; and revenues estimated to be received from municipalities and the unorganized territory pursuant to Title 12, sections 9204, 9205 and 9205-A.

2. Preceding fiscal year net costs. The commissioner shall certify to the State Tax Assessor actual expenditures and revenues for forest fire protection for the preceding fiscal year for the same categories of information required in subsection 1 and provide the net amount resulting from subtracting revenues from expenditures.

3. Roll forward amount from preceding fiscal year. The State Tax Assessor shall subtract the amount in subsection 2 from the amount determined for the preceding fiscal year under subsection 4. If the resulting amount is positive, it shall be treated as a revenue and deducted from current year estimated expenditures. If the amount is negative, it shall be treated as an expenditure and added to current year estimated expenditures.

4. Computing current year costs. The State Tax Assessor shall add all projected expenditures for the current fiscal year, including general, federal and dedicated funds. From this amount shall be subtracted all revenues projected to be received in the current fiscal year, as identified in accordance with subsection 1. From this amount shall be added or subtracted, as appropriate, the net roll forward amount from the prior fiscal year as determined in subsection 3.

5. Computing the tax. This amount shall be divided by 2 and the quotient divided by the total number of adjusted acres of commercial forest land, rounded to the nearest 1/10 of a cent and multiplied by the number of adjusted acres of commercial forest land owned by each taxpayer to determine the amount of tax for which each owner of commercial forest land shall be liable.

6. Minimum tax. If the amount calculated under this chapter is less than \$5, the amount assessed shall be \$5.

Sec. 4. Transition. For 1987 only, the amount determined pursuant to the Maine Revised Statutes, Title 36, section 2723-A, subsection 2, shall be subtracted from the amount determined under the former Title 36, section 2723 in September 1986.

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

Effective June 19, 1987.

CHAPTER 363

H.P. 1303 — L.D. 1782