

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
125<sup>TH</sup> LEGISLATURE  
FIRST REGULAR SESSION



Summaries of bills, adopted amendments and laws enacted or finally passed

**JOINT STANDING COMMITTEE ON TAXATION**

July 2011

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LEGISLATIVE DIGEST OF BILL SUMMARIES AND  
ENACTED LAWS

This *Legislative Digest of Bill Summaries and Enacted Laws* summarizes all LDs and adopted amendments and all laws enacted or finally passed during the First Regular Session of the 125<sup>th</sup> Maine Legislature.

The *Digest* is arranged alphabetically by committee and within each committee by Legislative Document (LD) number. The committee report(s), prime sponsor and lead co-sponsor(s), if designated, are listed below each LD title. All adopted amendments are summarized and listed by paper number. A subject index is included with each committee. The appendices include a summary of relevant session statistics, an index of all bills by LD number and an index of enacted laws by law type and chapter number.

Final action on each LD is noted to the right of the LD title. The following describes the various final actions.

*CARRIED OVER* ..... carried over to a subsequent session of the Legislature  
*CON RES XXX*..... chapter # of constitutional resolution passed by both houses  
*CONF CMTE UNABLE TO AGREE*..... Committee of Conference unable to agree; legislation died  
*DIED BETWEEN HOUSES*..... House & Senate disagreed; legislation died  
*DIED IN CONCURRENCE*..... defeated in each house, but on different motions; legislation died  
*DIED ON ADJOURNMENT*..... action incomplete when session ended; legislation died  
*EMERGENCY*..... enacted law takes effect sooner than 90 days after session adjournment  
*FAILED, EMERGENCY ENACTMENT or FINAL PASSAGE* ..... emergency failed to receive required 2/3 vote  
*FAILED, ENACTMENT or FINAL PASSAGE*..... failed to receive final majority vote  
*FAILED, MANDATE ENACTMENT* ..... legislation proposing local mandate failed required 2/3 vote  
*HELD BY GOVERNOR*..... Governor has not signed; final disposition to be determined at subsequent session  
*LEAVE TO WITHDRAW*..... sponsor's request to withdraw legislation granted  
*NOT PROPERLY BEFORE THE BODY*..... ruled out of order by the presiding officer; legislation died  
*INDEF PP*..... indefinitely postponed; legislation died  
*ONTP, ACCEPTED, MAJORITY, MINORITY or REPORT X*... ought-not-to-pass report accepted; legislation died  
*P&S XXX*..... chapter # of enacted private & special law  
*PUBLIC XXX*..... chapter # of enacted public Law  
*RESOLVE XXX*..... chapter # of finally passed resolve  
*VETO SUSTAINED*..... Legislature failed to override Governor's veto

The effective date for non-emergency legislation enacted in the First Regular Session of the 125<sup>th</sup> Legislature is September 28, 2011. The effective date for legislation enacted as an emergency measure may be found in the enacted law summary for that legislation.

**Joint Standing Committee on Taxation**

**LD 507      An Act To More Closely Coordinate the Classification of Forested Farmland under the Farm and Open Space Tax Laws with the Maine Tree Growth Tax Law**

**PUBLIC 404**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
CURTIS WHITTEMORE	OTP-AM MAJ ONTP MIN	H-573

Under current law, a person may transfer property enrolled under the Maine Tree Growth Tax Law into the farm and open space tax program without penalty, and the forested acreage included in that transferred parcel is treated for all taxation purposes as though it were still under the Maine Tree Growth Tax Law. The affected municipality, however, loses the tree growth reimbursement it was receiving from the State that was associated with the forested acreage, and the landowner is under no obligation to provide a forest management and harvest plan with respect to the forested land included within the transferred parcel. This bill provides that with respect to all such transfers occurring after October 1, 2011 the municipality will still receive tree growth reimbursement for that forested property even after a transfer, and the landowner must continue to comply with the forest management plan requirements associated with the forested land being transferred.

**Committee Amendment "A" (H-573)**

This amendment makes technical changes and removes the requirement that a landowner conform to a forest management plan after transferring land from the Maine Tree Growth Tax Law to the farm and open space tax program.

**Enacted Law Summary**

Public Law 2011, chapter 404 addresses the circumstance where a landowner transfers Tree Growth property into the farmland tax program under the Farm and Open Space Tax Law. The law allows municipalities to receive reimbursement for the forested acreage that is transferred to the farmland program at the reimbursement amount allowed under the Tree Growth Law.

**LD 518      Resolve, Authorizing the State Tax Assessor To Convey the Interest of the State in Certain Real Estate in the Unorganized Territory**

**RESOLVE 54**

<u>Sponsor(s)</u>	<u>Committee Report</u>	<u>Amendments Adopted</u>
TRAHAN	OTP-AM	S-108

This resolve authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.

**Committee Amendment "A" (S-108)**

This amendment incorporates a fiscal note.

**Enacted Law Summary**

Resolve 2011, chapter 54 authorizes the State Tax Assessor to convey the interest of the State in several parcels of real estate in the Unorganized Territory.