## MAINE STATE LEGISLATURE

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## STATE OF MAINE HOUSE OF REPRESENTATIVES 107TH LEGISLATURE

COMMITTEE AMENDMENT "A" to H.P. 550, L.D. 678, Bill, "AN ACT Relating to the Valuation of Farmland."

Amend said Bill by striking out everything after the enacting clause and before the Fiscal Note and inserting in place thereof the following:

- '36 MRSA §586, sub-§1, as enacted by PL 1971, c. 548, is amended to read:
- 1. Farmland. "Farmland" means any tract or tracts of land including woodland and wasteland constituting a farm unit of at least 10 contiguous acres on which farming activities produce a gross income of at least \$1,000 per year for 3 of the 5 calendar years preceding the date of application for classification. Gross income as used in this section includes the value of commodities produced for consumption by the farm household. Any applicant for such a tax exemption bears the burden of proof as to his or her qualification.

## Statement of Fact

The intent of this amendment is to make it possible for persons growing a significant part of their own consumption needs to qualify their land as farmland for tax purposes.

Reported by the Minority of the Committee on Taxation.

eproduced and distributed under the direction of the lerk of the House. 5/5/75

(Filing No. H-237)