

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
107TH LEGISLATURE

COMMITTEE AMENDMENT "A" to H. P. 560, L. D. 689, Bill, "AN ACT Appropriating Funds for the State Share of the Spruce Budworm Control Program and Imposing a Tax on Forest Lands for Spruce Budworm Control."

Amend said Bill in section 1 by striking out all of that part designated "§2701." and inserting in place thereof the following:

'§2701. Excise tax

The owners of parcels consisting of more than 500 acres of forest land, including timber and grass rights in public reserved lots, within the State, which are classified as forest land pursuant to chapter 105, subchapter II-A, the Tree Growth Tax Law, shall be subject to an excise tax on such parcels of forest land for the year 1975 only. The tax rate shall be 30¢ per acre. In cases of divided ownership of such forest land, the owner or owners of timber and grass rights, or timber rights, shall be subject to such tax. The proceeds of such tax shall be used by the Bureau of Forestry for spruce budworm control and associated research.

§2701-A. Municipal assessors certification to State Tax Assessor

The assessors of each municipality shall, on or before the first day of September, 1975, certify to the Director of Property Taxation the name and address of each owner of a parcel of forest land within said town, based on its April 1, 1975 status, consisting of more than 500 forest land acres and classified as forest land pursuant to the Tree Growth Tax Law and the forest land acreage of each such parcel.'

Further amend said Bill in section 1 by striking out in the 3rd line (2nd and 3rd lines of L.D.) of that part designated "§2702." the underlined date "August, 1975" and inserting in place thereof the following 'June, 1975 with respect to the unorganized territory, and the first day of November, 1975 with respect to municipalities'

Further amend said Bill in section 1 by striking out in the 2nd line (same in L.D.) of that part designated "§2703." the underlined date "September 30, 1975" and inserting in place thereof the following 'July 31, 1975 with respect to the unorganized territory, and December 31, 1975 with respect to municipalities'

Further amend said Bill in section 1 by striking out in the 7th line (6th line in L.D.) of that part designated "§2704." the underlined words "rehearing and"

Further amend said Bill in section 1 by inserting after that part designated "§2704." the following:

'§2704-A. Interest and penalty

Any such tax which is not paid when due shall accrue interest at the rate of 8% per year on the unpaid balance from time to time until paid and the person or persons subject to such tax, if not paid within 30 days of the due date, shall be liable for a penalty of \$25 or 5% of the unpaid tax, whichever is greater.'

Further amend said Bill in section 1 by striking out all of that part designated "§2705." and inserting in place thereof the following:

'§2705. Payment

Whenever any owner or owners of such forest land shall fail to pay any tax, interest and penalty due under this chapter within the time limited, the Attorney General shall enforce

payment of such amount by civil action against the owner or owners for the amount of such tax in either the Superior Court in Kennebec County or in the District Court in the division in which such owner or owners has his residence or established place of business.'

Further amend said Bill in section 1 by striking out in the last line (same in L.D.) of that part designated "\$2706." the amount "\$6,562,500" and inserting in place thereof the following '\$3,750,000'

Further amend said Bill in section 2 by striking out in the 2nd line (same in L.D.) the following underlined figure "\$6,663,162" and inserting in place thereof the following '\$3,850,000'

Further amend said Bill in section 2 by striking out in the last and next to the last lines (last line in L.D.) the following word and dates "until June 30, 1976" and inserting in place thereof the following 'for these purposes'

Further amend said Bill by inserting after section 2 the following:

'Sec. 3. Appropriation. There is appropriated from the General Fund to the Bureau of Property Taxation the sum of \$6,350 to administer the excise tax. The breakdown shall be as follows:

	<u>1974-75</u>	<u>1975-76</u>
PROPERTY TAXATION, BUREAU OF		
Personal Services	\$2,425	\$2,425
All Other	500	1,000
	<u>\$2,925</u>	<u>\$3,425'</u>

Further amend said Bill by striking out all of the Fiscal Note and inserting in place thereof the following"

'Fiscal Note

The appropriation of \$3,856,350 set forth in section 2 and section 3 will be offset by the \$2,850,000 proceeds of the tax on forest land-owners set forth in section 1, therefore the net cost to the General Fund will be \$1,006,350.'

Statement of Fact

The purpose of this amendment is to include technical amendments requested by the Bureau of Forestry and the Bureau of Property Taxation. The following is a list of their proposed amendments:

The first amendment relates the tax to classified land as determined by the municipalities.

The 2nd amendment states the 30¢ per acre tax rate so as to be more specific.

The 3rd amendment provides for the town assessors to certify to the State Tax Assessor the information necessary for application of the tax.

The 4th amendment changes the date for the determination of the tax to provide time to administer this program.

The 5th amendment changes the payment dates to provide the time to administer this program.

The 6th amendment eliminates language which is not applicable.

The 7th amendment provides for interest and a penalty for nonpayment.

The 8th amendment changes the wording to include interest and penalties.

The 9th amendment adjusts the amount of the federal commitment to match the state program which has been reduced because of the limited availability of chemicals.

The 10th amendment makes the corresponding change to the state appropriation.

The 11th amendment provides that this appropriation shall remain a continuing carrying account.

The 12th amendment adds an appropriation to cover the funds for administrative expense by the Bureau of Property Taxation.

The last amendment amends the fiscal note consistent with the reduction of the program in light of the limited availability of chemicals and funds.

Reported by the Committee on Appropriations and Financial Affairs.

Reproduced and distributed under the direction of the Clerk of the House.

3/11/75

(Filing No. H-62)