

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
107TH LEGISLATURE

HOUSE 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. Special assessment tax

The owners of parcels in the affected spray area 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 a special assessment tax on such parcels of forest land for the year 1975 only. The tax rate shall be \$1.75 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 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 special assessment 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>

Fiscal Note

The appropriation of \$3,856,350 set forth in section 2 and section 3 will be offset by the \$3,325,000 proceeds of the tax on forest landowners set forth in section 1, therefore the net cost to the General Fund will be \$531,350.

Statement of Fact

This amendment designates the tax in the committee amendment as a special assessment tax and raises that tax from 30¢ to \$1.75 per acre for owners of parcels in the affected spray area consisting of 500 acres of forest land, including timber and grass rights in public reserve lots, within the State, which are classified as forest land pursuant to chapter 105, subchapter II-A, the Tree Growth Tax Law. This increases the revenue from \$2,850,000 to \$3,325,000.

This amendment also incorporates those parts of committee amendment "A" not in conflict with the changes set forth in the first paragraph of the statement of fact.

Filed by Mr. Peterson of Windham.

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

4/3/75

(Filing No. H-122)