

MAINE STATE LEGISLATURE

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(EMERGENCY)
FIRST SPECIAL SESSION

ONE HUNDRED AND SEVENTH LEGISLATURE

Legislative Document

No. 2050

H. P. 1875 House of Representatives, January 22, 1976
Referred to Committee on Appropriations and Financial Affairs. Sent up
for concurrence and ordered printed.

EDWIN H. PERT, Clerk

Presented by Mr. McBreairty of Perham.

Cosponsors: Mr. Powell of Wallgrass Plt., Mr. Garsoe of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
SEVENTY-SIX

**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.**

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

Whereas, a severe outbreak of spruce budworm continues to exist in the forests of Maine, threatening the destruction of one of Maine's outstanding natural resources, threatening further destruction by fire and damage to wildlife and other environmental damage, and threatening the economy and employment of the State; and

Whereas, the following legislation is necessary to control this outbreak so as to save not only the forest land to be sprayed but also the other Maine forest lands which are vulnerable to the spread of this infestation; 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. 12 MRSA § 1008 is enacted to read:

§ 1008. Provision for additional acreage

Under an emergency program to control infestation or infection, a forest landowner may propose that forest land, not otherwise covered by the pro-

posed state control program, be included in that program. The director may approve, deny or approve with conditions such a request. To the extent approval is granted for such additional forest land acreage to be included, the landowner shall pay the so-called state share of the cost allocable to such additional acreage. The director shall make the allocation of such cost and shall specify the date on which the landowner's payment shall be due. Additional forest land acreage, so approved, shall be included in the state control program.

Sec. 2. 12 MRSA c. 365, as enacted by PL 1975, c. 162, § 1, is repealed and replaced as follows:

CHAPTER 365
FOREST LANDS

§ 2701. Excise tax

The owners of parcels 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 of the Tree Growth Tax Law, shall be subject to an excise tax on such parcels of forest land for the year 1976 only. The tax rate shall be 35¢ 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.

§ 2702. Municipal assessors certification to State Tax Assessor

The assessors of each municipality shall, on or before September 1, 1976, certify to the State Tax Assessor the name and address of each owner of a parcel of forest land within that town, based on its April 1, 1976 status, classified as forest land pursuant to the Tree Growth Tax Law and the forest land acreage of each such parcel.

§ 2703. Determination of tax; notice to owners

The State Tax Assessor, on or before June 1, 1976 with respect to the unorganized territory and November 1, 1976 with respect to municipalities, shall determine the amount of such tax on the owner or owners of each such parcel of forest land, based on the status of the land on April 1, 1976 and shall give notice thereof to the owner or owners upon which the tax is levied or to their authorized agents.

§ 2704. Due date; payment to State Tax Assessor

This tax shall be payable on or before July 31, 1976 with respect to the unorganized territory and December 31, 1976 with respect to municipalities to the State Tax Assessor, who shall pay over all receipts from such tax to the General Fund.

§ 2705. Abatement

Any owner or owners aggrieved by the action of the State Tax Assessor in determining the tax on owners of such forest lands, through error or mistake in calculating the same, may apply for abatement of any such excessive

tax within 60 days of the date of notice of such tax, and if, upon reexamination, the tax appears to be excessive through such error or mistake, the State Tax Assessor may thereupon abate such excess.

§ 2706. 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.

§ 2707. 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.

Sec. 1. Appropriation. There is appropriated from the General Fund the sum of \$4,700,000 to be expended by the Director of the Bureau of Forestry, or his agents, for spruce budworm control, associated assessment surveys, supplies, equipment and research. The rest of the funds are to be supplied from the Federal Government. Any unexpended balances of this appropriation and funds previously appropriated for similar purposes shall not lapse, but shall remain a continuing carrying account for these purposes. There is also appropriated from the General Fund to the Bureau of Taxation the sum of \$18,400 to administer the excise tax. The breakdown shall be as follows:

	1975-76	1976-77
TAXATION, BUREAU OF		
Personal Services	(1) \$2,400	(1) \$10,500
All Other	2,500	3,000
	\$4,900	\$13,500

Sec. 4. Condition of commitment of federal funds. The foregoing appropriations and excise tax are conditioned upon receipt of a letter of commitment from the U. S. Government to contribute at least \$5,250,000 to this program.

Sec. 5. Exclusive authorization. It is the intent of this emergency legislative authorization that the control program and associated research proceed as promptly as possible and that any requirements which may exist for the approval of this program by any other state agency are hereby superseded.

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

FISCAL NOTE

The appropriation totaling \$4,718,400 set forth in section 3 will be offset by the \$3,500,000 proceeds of the tax on forest landowners set forth in section 2. Therefore, the net revenue effect will be \$1,218,400.

STATEMENT OF FACT

The purpose of this bill is to provide for and fund the spruce budworm control program for the calendar year 1976. Funding is 50% federal, except for certain research expenses, and the balance $\frac{1}{4}$ from the General Fund and $\frac{3}{4}$ from the excise tax on all forest land classified under the Tree Growth Tax Law. Provision is made for the spraying of additional acreage, with the landowner paying the so-called state 50% share.