

MAINE STATE LEGISLATURE

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STATE OF MAINE
HOUSE OF REPRESENTATIVES (Filing L.D. 1244
109TH LEGISLATURE No. H-665)
FIRST REGULAR SESSION

HOUSE AMENDMENT "C" to COMMITTEE AMENDMENT "B" to
H.P. 1115, L.D. 1244, Bill, "AN ACT to Amend the Tree Growth
Tax Law."

Amend the amendment by striking out in
section 4, everything after the amending clause and inserting
in its place the following:

'3. Forest land. "Forest land" means land used primarily
for growth of trees for commercial use, but shall not include
ledge, marsh, open swamp, bog, water and similar areas, which
are unsuitable for growing a forest product even though those
areas may exist within forest lands. Lands shall be included,
upon presentation by the landowner of a written forest manage-
ment plan. The plan shall indicate forest types, owners ob-
jectives, planned harvest schedules, timber stand improvement
schedules and schedules for any other work to be done. The plan
shall be accompanied by an affidavit from the owner of his
intent to follow the plan. At least once every 5 years the
owner shall file an affidavit of his intent to follow the plan.
The plan may be amended and any such amendment shall be accompanied
by an affidavit from the owner of his intent to follow the plan.
Land which would otherwise be included within this definition
shall not be excluded because of multiple use for public or
private recreation or because it is under contract with a state
or federal agency restricting its use for timber production.
"Commercial use," as used in this subchapter, shall include
an owner's use of wood harvested from the owner's land.'

Further amend the amendment on page 6 in section 12 by
striking out all of the last 3 lines and inserting in their
place the following:

'of 50% beginning on or after the tax year 1979; 65% beginning on or after the tax year 1980; 80% beginning on or after the tax year 1981; and 100% for the tax year 1982 and thereafter of that such loss exceeds a 10% loss from 1972, upon proof of the facts in form satisfactory to the State Tax Assessor. The Treasurer of State shall pay to the municipality by December 15th of that year the amount certified by the State Tax Assessor.'

Statement of Fact

The purpose of this amendment is to strengthen that section of the bill which requires evidence of the landowner's intended use. At present a simple sworn statement is required. This amendment requires a sworn statement specifying the owner's objectives, harvest schedules and timber stand improvement schedules. It can be completed by the owner and need not involve a professional forester. The 2nd portion of the amendment provides a phased-in reimbursement schedule which would attain 100% reimbursement for tree growth tax losses in the year 1982 and thereafter.