

MAINE STATE LEGISLATURE

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S.
D. OF R.

L.D. 955

STATE OF MAINE
SENATE
110TH LEGISLATURE
FIRST REGULAR SESSION

(Filing No. S-373)

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "B" to H.P. 801
L.D. 955, Bill, "AN ACT to Amend the Maine Tree Growth Tax Law."

Amend the Amendment by striking out all of section 3 and
inserting in its place the following:

'Sec. 3. 36 MRSA §573, sub-§3, as amended by PL 1973,
c. 308, §2, is repealed and the following enacted in its place:

3. Forest land. "Forest land" means land used primarily
for growth of trees to be harvested for commercial use, but does
not include ledge, marsh, open swamp, bog, water and similar
areas, which are unsuitable for growing a forest product or for
harvesting for commercial use even though these areas may exist
within forest lands.

Land which would otherwise be included within this definition
shall not be excluded because of multiple use for public
recreation.'

Further amend the amendment in section 8 in the last line by striking
out at the end the following: "5%" and inserting in its place the following:

← 10% for the tax year 1982
and thereafter shall annually be set by the Legislature in the
year preceding the tax year in which the factor will apply'

Further amend the Amendment by inserting after section 9 the following:

Sec. 10. 36 MRS §578, sub-§1, last 2 paragraphs, as enacted by PL 1977, c. 720, §3, are amended to read:

For the tax years beginning on or after January 1, 1978, a municipality's annual payment shall be the greater of either an amount computed as provided in the previous paragraph, or the product of multiplying the number of acres in the municipality which are classified and taxed in accordance with this subchapter by ~~11~~ 15

For those municipalities where the annual payment amount is determined by the product of multiplying the number of acres which are classified and taxed in accordance with this subchapter by ~~11~~ 15 the Treasurer of State shall pay to the municipality by December 15th of that year the amount certified by the State Tax Assessor.

Sec. 11. 36 MRS §578, sub-§1, as last amended by PL 1977, c. 720, §3, is further amended by adding at the end a new paragraph to read:

D. O.

The State Tax Assessor shall calculate the aggregate tax that could have been assessed, but for this subchapter, on the same lands if the lands were assessed according to the undeveloped acreage used in the State valuation then in effect, adjusted by the municipal ratio. He shall further calculate the amount of any losses in state school subsidies that would occur by the use of the undeveloped acreage valuations. No municipality may receive a payment under this section which would exceed the aggregate tax minus school subsidy losses as calculated in this paragraph.'

Further amend the Amendment by renumbering section 10 to be section 12.

Statement of Fact

The purpose of this amendment is to increase the reimbursement rate per acre from 11¢ to 15¢. The amendment also insures that no municipality may be entitled to more in reimbursement than their actual tax loss. Sets discount factor at 10% for 1982 and provides that it will be annually set by the Legislature thereafter. This amendment also tightens the definition of forest land.



(Sen. Teague)

NAME:

COUNTY: Somerset

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June 11, 1981

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