

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

1 (Governor's Bill)
2 (EMERGENCY)
3 SECOND REGULAR SESSION
4

5 ONE HUNDRED AND TENTH LEGISLATURE
6

7 **Legislative Document**

No. 2101

9 H. P. 2241 House of Representatives, March 25, 1982
Referred to the Committee on Taxation. Sent up for concurrence
and 1,400 ordered printed.

EDWIN H. PERT, Clerk

Presented by Representative Hayden of Durham.

10 Cosponsors: Representative Twitchell of Norway, Representative
Brown of Bethel and Senator Emerson of Penobscot.

11
12 STATE OF MAINE
13

14 IN THE YEAR OF OUR LORD
15 NINETEEN HUNDRED AND EIGHTY-TWO
16

17 **AN ACT to Provide an Alternative With-**
18 **drawal Procedure from the Tree Growth**
19 **Tax Law for the 1982 Tax Year.**
20

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

24 Whereas, the First Regular Session of the 110th Legis-
25 lature enacted changes in the Tree Growth Tax Law; and

26 Whereas, substantial penalties are provided for with-
27 drawal from tree growth classification and those penalties
28 were intended to prevent taxpayers from taking advantage of
29 reduced classification with the intent of future develop-
30 ment; and

31 Whereas, there are taxpayers with land previously clas-
32 sified under tree growth who cannot or do not wish to be
33 classified under the changes in the law and yet who do not
34 intend to develop their land; and

1 classified under the present statute. It would be unfair to
2 require those persons to pay the maximum penalty to withdraw
3 their land when they have no intent to use the land for pur-
4 poses other than the growth of trees. This bill allows land
5 to be withdrawn in 1982 only, for payment of back taxes plus
6 interest from the original date of classification, if the
7 entire parcel is withdrawn and if there is no change in use
8 of the land in the next 5 years after withdrawal.

9

5378032482