

# MAINE STATE LEGISLATURE

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
111TH LEGISLATURE  
FIRST REGULAR SESSION

COMMITTEE AMENDMENT " *A* " to H.P. 676,  
L.D. 859, Bill, "AN ACT Relating to the Adjustment  
to the Penalty for Withdrawal from Current Use Tax  
Laws."

Amend the Bill by striking out all of section 2  
and inserting in its place the following:

'Sec. 2. 36 MRSA §1112, as enacted by PL 1975,  
c. 726, §2, is amended by adding after the 2nd para-  
graph a new paragraph to read:

Notwithstanding the percentages specified under  
the preceding paragraph, beginning April 1, 1988, the  
penalty shall not be less than 20% and beginning  
April 1, 1993, the penalty shall not be less than  
30%. If the real estate was subject to valuation  
under this subchapter for more than 10 years prior to  
the date of withdrawal, the rate, whether calculated  
under this paragraph or the preceding one, shall be  
adjusted by deducting 1% from 30% for each full year  
beyond 10 years that the real estate was subject to  
valuation under this subchapter prior to the date of  
withdrawal until a rate of 20% is reached. In no  
event may the penalty be less than the minimum re-  
quired by the Constitution of Maine, Article IX,  
Section 8.

Sec. 3. Effective date. This Act shall take  
effect April 1, 1985.'

STATEMENT OF FACT

This amendment phases in the process of making  
the farm and open space penalty equal to the tree

COMMITTEE AMENDMENT "A" to H.P. 676, L.D. 859

1 growth penalty to ensure that persons already parti-  
2 cipating are not subjected to a penalty which is  
3 greater than that anticipated when they entered the  
4 program.

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Reported by the Committee on Taxation  
Reproduced and distributed under the direction of the Clerk of  
the House  
5/17/83 (Filing No. H-248)