

MAINE STATE LEGISLATURE

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(EMERGENCY)
(New Draft of S.P. 250, L.D. 796)

FIRST REGULAR SESSION

ONE HUNDRED AND ELEVENTH LEGISLATURE

Legislative Document

No. 1169

S.P. 386

In Senate, March 15, 1983

Reported by Senator Najarian of Cumberland from the Committee on Appropriations and Financial Affairs and printed under Joint Rule 2.

JOY J. O'BRIEN, Secretary of the Senate

STATE OF MAINE

IN THE YEAR OF OUR LORD
NINETEEN HUNDRED AND EIGHTY-THREE

AN ACT to Establish the Cost of the
1983 Spruce Budworm Suppression Project.

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

Whereas, prompt determination of the cost of the Spruce Budworm Spray Project is necessary in order to establish preproject taxes to be assessed on landowners in the spray program area; 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,

1 Be it enacted by the People of the State of Maine as
2 follows:

3 Sec. 1. 12 MRSA §8426, sub-§2, as amended by PL
4 1981, c. 278, §7, is further amended to read:

5 2. Authorization by Legislature. Following the
6 recommendation made in accordance with subsection 1,
7 the Legislature shall determine, not later than
8 February 15th March 1st, the amount, if any, author-
9 ized for expenditure for any spray project in that
10 calendar year, except for the 1983 project which
11 shall be determined not later than March 20th. That
12 excise tax shall be assessed and collected in accor-
13 dance with section 8427, subsection 2.

14 Sec. 2. 12 MRSA §8427, sub-§3, as repealed and
15 replaced by PL 1981, c. 278, §10, is amended to read:

16 3. Post-project excise tax. The post-project tax
17 for forest land owners within the district shall be
18 computed and assessed as follows.

19 A. The director shall determine the total amount
20 of costs incurred or budgeted to be expended in
21 connection with any spray project conducted
22 during the then current calendar year.

23 B. The amount computed in paragraph A shall be
24 reduced by the amount of any moneys received for
25 that project from the Government of the United
26 States.

27 C. Ninety percent of the amount computed under
28 paragraph B shall be raised by a post-project
29 spray tax, the per acre rate of which shall be
30 calculated by dividing the sum to be so raised by
31 the number of acres which actually received spray
32 treatment, as determined by the director.

33 D. Ten percent of the amount computed under
34 paragraph B shall be raised by a post-project
35 shared tax, applicable to all taxable acres in
36 the district, the per acre rate of which shall be
37 calculated by dividing the sum to be raised by

1 the number of acres within the district, as des-
2 ignated by the director.

3 E. The director shall certify in writing to the
4 State Tax Assessor, by September 1st, the
5 post-project shared tax rates and the
6 post-project spray tax rate, together with the
7 number of acres within each ownership which are
8 subject to those taxes.

9 F. The amount of the post-project excise taxes
10 payable by each landowner shall be reduced by the
11 amount assessed upon that landowner on account of
12 the pre-project excise tax payable for that cal-
13 endar year.

14 G. The State Tax Assessor shall compute, assess
15 and bill, by November 1st the amount of the
16 post-project excise taxes payable by each land-
17 owner in accordance with this section.

18 In the event that the amount so calculated results in
19 a negative balance for any landowner, the State Tax
20 Assessor shall refund to that landowner the amount of
21 the balance in the form of a tax rebate. ~~The rebate~~
22 ~~shall be made no later than February 28th of the year~~
23 ~~following the assessment date.~~

24 **Sec. 3. Spruce budworm spray project cost.** In
25 accordance with the Revised Statutes, Title 12,
26 section 8426, the Legislature determines the cost of
27 the 1983 Spruce Budworm Spray Project is \$7,230,000.

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

31 STATEMENT OF FACT

32 The purposes of this new draft are to:

33 1. Correct the project date from 1982 to 1983;

34 2. Change the date that the Legislature deter-
35 mines the amount of funds authorized to be expended;

