

MAINE STATE LEGISLATURE

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1 (New Draft of H.P. 1636, L.D. 2165)

2 SECOND REGULAR SESSION
3

4 ONE HUNDRED AND ELEVENTH LEGISLATURE
5

6 Legislative Document

No. 2460

7
8 H.P. 1859

House of Representatives, April 11, 1984

9 Reported by Representative Carter from the Committee on
10 Appropriations and Financial Affairs and printed under Joint Rule 2.

11 Original bill presented by Representative Rolde of York. Cosponsored by
Representative Hall of Sangerville, Senator Diamond of Cumberland and
Senator Kany of Kennebec.

EDWIN H. PERT, Clerk

12
13 STATE OF MAINE
14

15 IN THE YEAR OF OUR LORD
16 NINETEEN HUNDRED AND EIGHTY-FOUR
17

18 AN ACT to Provide Operating Funds for the
19 Spruce Budworm Management Program and to Assure
20 an Accurate Accounting of its Costs.
21

22 Be it enacted by the People of the State of Maine as
23 follows:

24 Sec. 1. 12 MRSA §8426, sub-§1, as enacted by PL
25 1979, c. 737, §12, is amended to read:

26 1. Recommendation of the director. On or before
27 January 1st of each year, the director shall report
28 in writing to the Bureau of the Budget and to the
29 Legislature his estimate of the costs of implementa-
30 tion of any spray project proposed for that calendar
31 year, along with his estimate of the cost of funding
32 program planning activities for the period beginning
33 October 1st and ending on April 30th of the following
34 year.

1 Sec. 2. 12 MRSA §8426, sub-§2, as amended by PL
2 1983, c. 109, §1, is further amended to read:

3 2. Authorization by Legislature. Following the
4 recommendation made in accordance with subsection 1,
5 the Legislature shall determine, not later than March
6 1st, the amount, if any, authorized for expenditure
7 for any spray project in that calendar year, except
8 for the 1983 project which shall be determined not
9 later than March 20th. That excise tax shall be as-
10 sessed and collected in accordance with section 8427,
11 subsection 2. At the same time, the Legislature
12 shall determine the amount, if any, authorized for
13 expenditure for preproject planning during the period
14 beginning October 1st and ending April 30th of the
15 following year.

16 Sec. 3. 12 MRSA §8426, sub-§5 is enacted to
17 read:

18 5. Treasurer of State; temporary loan. The
19 Treasurer of State, upon the recommendation of the
20 director, as approved by the Governor, may negotiate
21 a temporary loan or loans in anticipation of excise
22 taxes to be raised during the same fiscal year. The
23 loan application shall be initiated by the Treasurer
24 of State so that the funds derived therefrom are
25 available not before July 1st for expenditure by Oc-
26 tober 1st of the same fiscal year.

27 The money borrowed shall be deposited in a separate
28 special revenue account and shall be used to fund the
29 program during the preproject period beginning Octo-
30 ber 1st and ending on April 30th. Any income derived
31 from investment of these funds shall be credited to
32 the account established pursuant to section 8426,
33 subsection 3, paragraph A, subparagraph (2).

34 Any amount borrowed pursuant to this section shall be
35 repaid with interest from the amount collected as a
36 preproject excise tax under section 8427, subsection
37 2. In the event that no such tax is collected, this
38 amount shall be raised by a shared tax applicable to
39 all acres in the district, as of July 1st of that
40 fiscal year, the per acre rate of which shall be cal-
41 culated by dividing the sum to be raised by the num-
42 ber of acres within the district.

1 Sec. 4. 12 MRSA §8427, sub-§2, ¶B, as enacted by
2 PL 1981, c. 278, §9, is amended to read:

3 B. The ratio computed in paragraph A shall be
4 multiplied by the estimate of total project cost
5 provided in section 8426, subsection 1, less the
6 carryover account balance for landowners in the
7 previous program; and

8 Sec. 5. 12 MRSA §8427, sub-§3, as amended by PL
9 1983, c. 109, §2, is further amended to read:

10 3. Post-project excise tax. The post-project tax
11 for forest landowners within the district shall be
12 computed and assessed as follows.

13 A. The director shall determine the total amount
14 of costs incurred or budgeted to be expended in
15 connection with any spray project conducted dur-
16 ing the then current calendar year.

17 B. The amount computed in paragraph A shall be
18 reduced by the amount of any moneys received for
19 that project from the Government of the United
20 States.

21 C. Ninety percent of the amount computed under
22 paragraph B shall be raised by a post-project
23 spray tax, the per acre rate of which shall be
24 calculated by dividing the sum to be so raised by
25 the number of acres which actually received spray
26 treatment, as determined by the director.

27 D. Ten percent of the amount computed under par-
28 agraph B shall be raised by a post-project shared
29 tax, applicable to all taxable acres in the dis-
30 trict, the per acre rate of which shall be calcu-
31 lated by dividing the sum to be raised by the
32 number of acres within the district, as desig-
33 nated by the director.

34 E. The director shall certify in writing to the
35 State Tax Assessor, by September 1st, the
36 post-project shared tax rates and the
37 post-project spray tax rate, together with the
38 number of acres within each ownership which are
39 subject to those taxes. The director's certifi-

1 cation shall be based on the latest available ac-
2 tual cost data, as well as an estimate of out-
3 standing obligations, including personnel costs
4 of the budworm management program. Final actual
5 costs shall be determined on or before March 15th
6 of the following calendar year. Any
7 underestimates or overestimates resulting from
8 this paragraph shall be credited or debited to
9 the following year's program as appropriate.

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

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

19 In the event that the amount so calculated results in
20 a negative balance for any landowner, the State Tax
21 Assessor shall refund to that landowner the amount of
22 the balance in the form of a tax rebate. The rebate
23 shall be made no later than April 30th of the year
24 following the assessment date.

25 **Sec. 6. Extension.** Notwithstanding the Revised
26 Statutes, Title 12, section 8426, subsection 2, the
27 date by which the Legislature must authorize borrow-
28 ing for preproject planning activities is extended to
29 April 30, 1984, in calendar year 1984 only. Future
30 determinations shall be made by February 15th, as au-
31 thorized in Title 12, subsection 8426.

32 **Sec. 7. Preproject planning cost.** In accordance
33 with the Revised Statutes, Title 12, section 8426,
34 the Legislature determines the cost of preproject
35 planning activities for the period beginning October
36 1, 1984, and ending April 30, 1985, is \$550,000

37 STATEMENT OF FACT

38 This new draft provides that the director shall
39 provide estimates for spraying costs for 2 years and

1 that funding shall be authorized for 2 years by the
2 Legislature, rather than for only one year at a time.

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