

MAINE STATE LEGISLATURE

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S.
R. of S.

1

L.D. 847

2

(Filing No. S -476)

3

STATE OF MAINE

4

SENATE

5

113TH LEGISLATURE

6

SECOND REGULAR SESSION

7

COMMITTEE AMENDMENT " A " to S.P. 297, L.D. 847,

8

Bill, "AN ACT Concerning Access Fees."

9

Amend the bill by striking out everything after

10

the amending clause and inserting in its place the

11

following:

12

'574-A. Ineligibility

13

The Legislature finds that when the value of a

14

recreational use lease exceeds the value of the tree

15

growth which can be extracted on a sustained basis per

16

acre as determined pursuant to section 576, then the

17

land is no longer primarily used for the continuous

18

growth of forest products. This finding is sufficient

19

cause to remove from taxation under this subchapter

20

those parcels that are more valuable in terms of

21

recreation and are being leased on that basis.

22

Therefore, notwithstanding sections 573 or 574, this

23

subchapter shall not apply to any parcel of forest

24

land that is leased for consideration to any

25

individual or group of individuals to use for

26

recreational purposes if that parcel of land exceeds

27

100 acres and if the consideration for that lease per

28

acre exceeds the value of the growth which can be

29

extracted on a sustained basis per acre as determined

30

pursuant to section 576. The owner of the leased

31

parcels shall submit a copy of the lease or leases on

32

land subject to the provisions of this subsection to

R. of S

COMMITTEE AMENDMENT "A " to S.P. 297, L.D. 847

1 the State Tax Assessor for land in the unorganized
2 territory and the municipal assessors in organized
3 municipalities. The State Tax Assessor or the
4 municipal assessor shall determine if the value of the
5 lease exceeds the sustained growth value. If the
6 value of the lease is determined to exceed the
7 sustained growth value, the owner of the forest land
8 shall have 10 days from the date of notification to
9 either terminate the lease, amend the lease to comply
10 with this section or withdraw the land covered by the
11 lease from the tree growth taxation under this
12 subchapter. In the case of withdrawal, such action
13 shall be subject to section 581 of this subchapter.'

14 STATEMENT OF FACT

15 This amendment establishes a point at which a
16 landowner is considered to be in the recreational
17 lease business rather than the tree growth business,
18 thereby making the owner ineligible for taxation under
19 the Maine Tree Growth Tax Law.

20 5590041488

Reported by the Majority for the Committee on Taxation.
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