

MAINE STATE LEGISLATURE

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(After Deadline)
FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

No. 1853

S.P. 632 In Senate, June 12, 1987
Approved for Introduction by a Majority of the Legislative
Council pursuant to Joint Rule 27.

Reference to the Committee on Taxation suggested and
ordered printed.

JOY J. O'BRIEN, Secretary of the Senate

Presented by Senator TWITCHELL of Oxford.

Cosponsored by Senator USHER of Cumberland, Representative
CASHMAN of Old Town, Representative MICHAUD of East Millinocket.

STATE OF MAINE

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

1 **Resolve, Establishing the Maine Commission**
2 **of Forest Land Taxation.**
3

4 **Commission established. Resolved:** That there is
5 created the Maine Commission on Forest Land Taxation;
6 and be it further

7 **Purpose. Resolved:** That the purpose of the com-
8 mission is to examine the present aggregate level of
9 taxation on Maine forest land and to determine wheth-
10 er present tax policies impede long-term investment
11 need to sustain the forest economy of the State; and
12 be it further

13 **Duties and responsibilities. Resolved:** That the
14 commission shall review the total tax burden affect-

1 ing forest land ownership, management, the relation-
2 ship between taxation and management activity and
3 whether combined state and federal tax policies act
4 to encourage or discourage long-term forest manage-
5 ment and maintenance of a stable land base.

6 The commission shall file a preliminary report no
7 later than December 15, 1987, and a final report no
8 later than January 15, 1988, and shall make such rec-
9 ommendations therein as it deems necessary to encour-
10 age long-term investment in Maine's forest; and be it
11 further

12 **Appointment. Resolved:** That the commission
13 shall be composed of 5 members of the House of Repre-
14 sentatives appointed by the Speaker of the House and
15 3 members of the Senate, all of whom shall be members
16 of either the Joint Standing Committee on Taxation or
17 the Joint Standing Committee on Energy and Natural
18 Resources. In addition, there shall be 5 public mem-
19 bers appointed by the Governor, one of whom shall be
20 a certified public accountant with experience in for-
21 est taxation, one of whom shall be a representative
22 of small woodlot owners, one of whom shall be a rep-
23 resentative of a large nonindustrial ownership, one
24 of whom shall be a forest landowner engaged in manu-
25 facturing of forest products, one of whom shall be a
26 faculty member of the College of Forest Resources of
27 the University of Maine with expertise in forest eco-
28 nomics. The Commissioner of Conservation and the Di-
29 rector of the State Planning Office or their desig-
30 nees shall serve ex officio; and be it further

31 **Staffing. Resolved:** That the commission may re-
32 quest staff assistance from the Legislative Council.
33 The Department of Finance, the Department of Conser-
34 vation and the State Planning Office shall provide
35 assistance as requested from time to time by the com-
36 mission; and be it further

37 **Appropriation. Resolved:** That the following
38 funds are appropriated from the General Fund to carry
39 out the purposes of this Act.

40 1987-88

41 LEGISLATURE

1	Commission on Forest	
2	Land Taxation	
3	Personal Services	\$2,640
4	All Other	\$6,400
5		
6	Total	<u>\$9,040</u>
7	Provides funds for	
8	per diem for legis-	
9	lative members,	
10	travel and related	
11	expenses of the com-	
12	mission.	

13 STATEMENT OF FACT

14 The purpose of this resolve is to establish the
15 Maine Commission on Forest Land Taxation.

16 3333061287