

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 132

H.P. 97

House of Representatives, February 9, 1989

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Ed Pert".

EDWIN H. PERT, Clerk

Presented by Representative MICHAUD of East Millinocket.
Cosponsored by Representative DUFFY of Bangor.

STATE OF MAINE

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

An Act Concerning the Tree Growth Tax Law.



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

3 **36 MRSA §581-E is enacted to read:**

5 **§581-E. Notification of sale**

7 The seller of any parcel of forest land subject to taxation
9 under this subchapter shall notify the buyer prior to completion
11 of the purchase and sales agreement that the parcel of forest
13 land is subject to taxation under this subchapter and that any
15 usage of the parcel of forest land which is not in accordance
17 with this subchapter may result in substantial penalties.

19 **STATEMENT OF FACT**

21 This bill requires the seller of forest land covered by the
Maine Tree Growth Tax Law to notify the buyer of the penalties
which may be incurred if use of the land is changed.