

MAINE STATE LEGISLATURE

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114th MAINE LEGISLATURE

FIRST REGULAR SESSION - 1989

Legislative Document

No. 639

H.P. 474

House of Representatives, March 7, 1989

Reference to the Committee on Energy and Natural Resources suggested and ordered printed.

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

EDWIN H. PERT, Clerk

Presented by Representative GOULD of Greenville.

Cosponsored by Senator PEARSON of Penobscot, Representative LORD of Waterboro and Senator ERWIN of Oxford.

STATE OF MAINE

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

An Act to Create a Forest Policy, Promote Sound Timber Harvest Practices and Ensure the Future Health and Productivity of the State's Forest.



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

3 **Sec. 1. 5 MRSA §12004, sub-§10, ¶A, sub-¶22-B** is enacted to
5 read:

7 (22-B) Environment: 5 Regional Expenses 12 MRSA §8887
8 Natural Re- Forestry Only
9 sources Boards

11 **Sec. 2. 12 MRSA §8601-A** is enacted to read:

13 **§8601-A. Bureau advisory programs**

15 **1. Forest management information.** The bureau shall provide
17 a forest management information clearinghouse service with a toll
free telephone number. The information and referral service
shall include, but not be limited to:

19 A. Timber harvest guidelines developed by the regional
boards pursuant to section 8887;

21 B. Timber and forest management options;

23 C. Soil conservation practices;

25 D. Insect and disease management practices;

27 E. Recreation management options; and

29 F. Wildlife management options.

31 **2. Forest Management Incentive Grants Program.** The
33 director shall administer the Forest Management Incentive Grants
Program. The bureau may award grants to eligible landowners who
35 expend money for timber stand improvement administered on their
lands under the supervision of a professional forester.

37 A. The director shall make grants based on a landowner's
39 demonstrated commitment to sound multiple-use forest
management as evidenced by past forest management practices
41 on the landowner's parcels. The director shall not award
grants to any landowner with a total land ownership in this
43 State exceeding 50,000 acres. Grant awards may not exceed a
100% match of state money to landowner expenditures and are
45 limited to \$100 per acre per year. Matching landowner
expenditures may not be derived from other public sources.
47 The director may not make grant awards to reimburse a
landowner for activities on more than 1000 acres per
49 landowner per year. At least 1/2 of the total grant money
shall be awarded to landowners whose total land ownership in
51 this State is less than 1,000 acres.

1 B. The director shall promulgate rules to implement the
3 Forest Management Incentive Grants Program. The regional
5 forestry boards established pursuant to section 8887 shall
7 advise the director in developing these rules.

9 C. Landowners shall make available forest products
11 harvested from parcels that have received timber stand
13 improvements under this program, first for purchase by
15 primary processors in this State.

17 3. Natural resource educator. The director shall employ a
19 natural resource educator to develop and coordinate natural
21 resource education, workshops and training opportunities for
23 school-age children, forest landowners, forest products
25 harvesters and forest managers.

27 4. Cooperation with other agencies. The director shall
29 administer this section in cooperation with the Department of
31 Environmental Protection, the Maine Land Use Regulation
33 Commission, the Department of Inland Fisheries and Wildlife and
35 the Cooperative Extension Service.

37 Sec. 3. 12 MRSA §8602, as amended by PL 1985, c. 785, Pt. B,
39 §75, is repealed.

41 Sec. 4. 12 MRSA §8602-A is enacted to read:

43 §8602-A. County foresters

45 The bureau shall employ 16 county foresters to be located in
47 the field offices. These foresters shall provide outreach
49 services and referrals for harvesting, marketing and utilization
51 of wood products. The county foresters shall provide these
 services to small woodland owners and wood processors.

 Sec. 5. 12 MRSA §8603, as amended by PL 1987, c. 861, §11, is
repealed.

 Sec. 6. 12 MRSA §8604, as amended by PL 1987, c. 402, Pt. A,
§99, is repealed.

 Sec. 7. 12 MRSA c. 806 is enacted to read:

CHAPTER 806

FOREST POLICY

SUBCHAPTER I

GENERAL PROVISIONS

§8881. Title

1 This chapter shall be known and may be cited as the "Maine
3 Forest Policy Act."

5 **§8882. Definitions**

7 As used in this chapter, unless the context otherwise
9 indicates, the following words have the following meanings.

11 1. Clear-cut. "Clear-cut" means any form of timber
13 harvest, regardless of silvicultural intent or method, which
reduces the residual basal area of commercial species to less
than 10 square feet per acre.

15 2. Landowner. "Landowner" means any person or entity
17 owning 10 acres or more of forest land as defined in Title 36,
section 573, subsection 3.

19 3. Primary processor. "Primary processor" means primary
21 wood-using sawmills and primary processors of veneer wood,
cordwood, bolt wood, pulpwood, posts, poles, piling, fence rails
23 and commercial processors of fuel wood who annually process more
than 20 cords for other than domestic use.

25 4. Professional forester. "Professional forester" means
27 anyone licensed pursuant to Title 32, chapter 75.

29 5. Regeneration plan. "Regeneration plan" means a written
31 document approved by a professional forester that describes
proposed activities to ensure adequate regeneration of commercial
33 tree species within the minimum standards established by this
chapter.

35 6. Timber harvest. "Timber harvest" means the harvesting
37 or removal of at least 50 cords of timber for the primary purpose
of selling or processing forest products.

39 7. Timber stand improvement. "Timber stand improvement"
41 means planting, thinning, spacing or pruning of commercial tree
species identified pursuant to section 8885, subsection 1.

43 SUBCHAPTER II

45 FOREST MANAGEMENT AND ENVIRONMENTAL PROTECTION ACTIVITIES

47 **§8884. Uniform standards**

49 By January 1, 1991, the bureau shall adopt by rule uniform
51 standards regarding water quality protection, soil conservation
and wildlife protection that are applicable to forest management
activities throughout the State. State agencies shall use these
standards in promulgating rules which pertain to forest

1 management activities. The Department of Conservation, the Maine
2 Land Use Regulation Commission, the Bureau of Taxation, the
3 Department of Inland Fisheries and Wildlife, the Department of
4 Environmental Protection and other state agencies with interests
5 in forest management shall cooperate with the bureau in
6 establishing these standards and, by September 1, 1991, shall
7 amend their rules to be consistent with the bureau's standards.
8 The bureau is responsible for updating these standards as needed.

9
10 **§8885. Forest regeneration**

11
12 1. Minimum standards. By September 1, 1990, the bureau
13 shall adopt rules to ensure adequate regeneration of commercial
14 tree species within 5 years of a timber harvest. These rules
15 shall include identification of commercial tree species, adequate
16 regeneration and methods to mitigate inadequate regeneration. In
17 developing regeneration standards, the bureau may take into
18 consideration regional differences in markets, land use, forest
19 types, tree species and physiographic conditions. Landowners
20 undertaking timber harvest operations shall be subject to these
21 rules.

22
23 2. Clear-cut size. By March 1, 1991, the bureau, with the
24 advice of the regional forestry boards, shall adopt rules to
25 limit clear-cut size for each region to the maximum size possible
26 while safeguarding water quality, minimizing soil erosion and
27 allowing for economically sound forest management practices. In
28 developing these rules the bureau shall take into consideration
29 prevalent growing conditions, forest types, site quality,
30 wildlife habitat, fisheries and other characteristics consistent
31 with this chapter. The bureau may approve clear-cut areas in
32 excess of the clear-cut size limitation for salvage cutting in
33 the event of natural disasters.

34
35 3. Residual regeneration. When adequate regeneration, as
36 determined in subsection 1, exists throughout the residual stand
37 upon completion of the timber harvest, the harvested area shall
38 not be considered a clear-cut.

39
40 4. Regeneration plan. For a clear-cut area of 50 acres or
41 more, the landowner shall develop a regeneration plan to ensure
42 regeneration in compliance with subsection 1 prior to the start
43 of timber harvesting activity. This plan must be kept on file by
44 the landowner or agent of the landowner and be available for
45 inspection by the bureau until adequate regeneration in
46 accordance with the standards developed in subsection 1 is
47 established.

48
49 5. Exemption for natural disaster. If the regeneration on
50 a clear-cut site is disturbed or destroyed by fire, disease,
51 insect infestation or other natural disaster during the 5-year
52 regeneration period, the regeneration requirement does not

1 apply. Vegetative cover sufficient to prevent accelerated
2 erosion must be established on the site within 3 years of the
3 natural disaster.

5 6. Transfer or sale of property. Upon sale or other
6 transfer of ownership of land that has been clear-cut, the
7 transferee becomes responsible for the regeneration requirements
8 on the site. The transferor shall disclose in writing to the
9 transferee the regeneration requirements of this section at, or
10 prior to, the time of sale. Failure of the transferor to comply
11 with the disclosure requirement shall result in the transferor
12 being responsible for compliance with the regeneration
13 requirements of this section.

15 7. Violation. A forest landowner shall be considered in
16 violation of this section if the landowner does not comply with
17 the requirements or rules set forth in this section.

19 8. Enforcement. The bureau shall enforce the requirements
20 of this section.

21 §8886. Municipal preemption

23 Beginning on January 1, 1991, all local ordinances governing
24 timber management and harvest practices are void.

27 SUBCHAPTER III

29 REGIONAL FORESTRY BOARDS

31 §8887. Regional forestry boards

33 1. Regional boards. The 5 regional forestry boards
34 established under Title 5, chapter 379, shall develop forest
35 management guidelines for appropriate timber harvest practices
36 conducted within their respective regions. These guidelines
37 shall exemplify sound forest management practices.

39 2. Regions. The 5 regions of the State are:

41 A. Northern. That region of the State consisting of
42 townships located wholly or partly north of the 45th
43 parallel, excluding townships located in Franklin and
44 Washington counties;

45 B. Down East. That region of the State consisting of
46 Washington and Hancock counties;

47 C. Central. That region of the State consisting of
48 townships located wholly south of the 45th parallel which
49 are in Penobscot, Piscataquis, Somerset and Kennebec
50 counties;

1
3 D. Western and Mountains. That region of the State located
in Androscoggin, Franklin and Oxford counties; and

5 E. Southern and Coastal. That region of the State located
7 in York, Cumberland, Sagadahoc, Lincoln, Waldo and Knox
counties.

9 3. Appointment of the board members; chair. Each board
11 shall consist of 7 members who are residents of the respective
13 region. Board members shall be appointed by the Governor by
15 January 1, 1990, and shall be subject to approval by the joint
17 standing committee of the Legislature having jurisdiction over
19 natural resources and to confirmation by the Senate. The
21 Governor shall designate the chair of each board from the
membership. Any vacancy in membership shall be filled by the
Governor subject to approval by the joint standing committee of
the Legislature having jurisdiction over natural resources and to
confirmation by the Senate. The membership of each board shall
include:

23 A. One private consulting forester;

25 B. One industrial forester;

27 C. One nonindustrial forester;

29 D. Two municipal officials;

31 E. One person with wildlife and environmental expertise; and

33 F. One small woodlot owner.

35 4. Terms. All board members shall serve until March 1,
1995.

37 5. Duties of the boards. The boards shall, by January 1,
39 1991, review current timber harvest practices and recommend for
41 their respective regions regional forest management guidelines
43 that maintain or enhance the long-term productivity, health and
45 economic viability of the State's forests, as well as fisheries
47 and wildlife resources and recreational opportunities. The
boards shall review harvest methods, size of harvest areas, road
construction methods, wildlife management options and the need,
if any, for buffers or other visual mitigation along water
bodies, scenic vistas and major roads.

49 6. Publications. The boards shall, by January 1, 1991,
51 compile information relative to their respective regions
describing forest management options and recommendations for
landowners, including availability of forest management
information and services and the desirability of improving forest

1 health with adequate regeneration, diversity and growth of high
2 quality trees. The information shall clearly convey the impact
3 of different harvesting schemes on the future forest and shall
4 also include a model stumpage sales contract. The boards shall
5 review the information and recommendations and recommend changes
6 to the publication to the bureau by March 1, 1992, and again by
7 March 1, 1995. The director shall distribute timber harvest
8 guidelines developed by the regional boards under this section to
9 all logging operators within the State by March 1, 1991.

11 7. Staffing; information. The bureau shall provide staff
12 assistance for the 5 boards to coordinate activities.

13 8. Agency coordination. The Maine Land Use Regulation
14 Commission, the Department of Environmental Protection, the
15 Department of Conservation, the Department of Inland Fisheries
16 and Wildlife and other state agencies with interest in forest
17 management and regulation shall assist the regional boards as
18 needed.

21 9. Meetings; quorum; compensation. Each board shall meet
22 at the request of the chair at least 5 times during calendar year
23 1990. Beginning in 1991, each board shall meet at the request of
24 the chair to fulfill the requirements of this section. Five
25 members of each board constitute a quorum. Members of the boards
26 shall be reimbursed for expenses as set forth in Title 5, chapter
27 379.

29 10. Joint meetings. The bureau shall hold joint meetings
30 of all 5 boards as needed to coordinate their activities.

31 11. Reporting. The bureau shall, from January 1, 1991 to
32 January 1, 1996, monitor voluntary compliance by landowners and
33 timber harvesters with each set of guidelines developed by the
34 regional boards pursuant to subsection 5 of this section. The
35 bureau shall submit to the Governor, the joint standing committee
36 of the Legislature having jurisdiction over natural resources,
37 the Citizens' Forestry Advisory Council and the 5 regional boards
38 on January 1, 1993, an interim report and on January 1, 1996, a
39 final report concerning compliance with each set of guidelines.
40 The final report shall include any recommendations from the
41 regional boards.

43 12. Sunset. This subchapter is repealed on January 1, 1997.

45 SUBCHAPTER IV

47 TIMBER HARVEST DATA COLLECTION

49 §8888. Data collection

1 Statewide data collection for timber harvest data shall be
2 done in accordance with this section.

3
4 1. Notification of intent to harvest. The bureau shall by
5 rule develop procedures for all landowners or agents of the
6 landowners to notify the bureau prior to commencement of timber
7 harvest activity. The notification shall include the name and
8 address of the landowner, the name and address of the harvest
9 operator, the location and size of the parcel on which the
10 harvest will take place, a description of the silvicultural
11 method to be used and a notarized statement signed by the
12 landowner that a regeneration plan has been prepared in
13 accordance with the requirements of this chapter.

14 2. Collection of timber harvest data. The bureau shall by
15 rule develop and implement a system to collect annual timber
16 harvest data from landowners and primary processors of forest
17 products to include the following:

18 A. Volumes of species and products harvested by county;

19 B. Stumpage rates for species and products;

20 C. Volumes of species and products sold outside of this
21 State, but in the United States;

22 D. Volumes of species and products sold outside of the
23 United States by destination;

24 E. Volumes of species and products sold within this State
25 by destination;

26 F. Volumes of species and products used by primary
27 processors within the State; and

28 G. The extent of timber stand improvement work and
29 competing vegetation efforts on landholdings.

30 3. Compliance. All landowners and primary processors shall
31 comply with the notification and reporting requirements of this
32 subchapter.

33 4. Publication. The bureau shall annually publish a report
34 on the health and status of the State's forest and on the markets
35 for the State's forest products.

36 Sec. 8. 36 MRSA §573, sub-§3, ¶D, as amended by PL 1981, c.
37 711, §3, is further amended to read:

38 D. If the parcel is less than 100 acres, the sole use of
39 the land is harvesting trees for personal use; or

1 Sec. 9. 36 MRSA §573, sub-§3, ¶E, as enacted by PL 1981, c.
711, §4, is amended to read:

3 E. Past or present multiple use for mineral exploration; or

5 Sec. 10. 36 MRSA §573, sub-§3, ¶F is enacted to read:

7 F. Forest management roads that allow public access and use
9 including those that are closed to public use by request of
11 a state agency.

13 Sec. 11. 36 MRSA §581, as amended by PL 1987, c. 852, §3, is
repealed and the following enacted in its place:

15 **§581. Recapture clause**

17 1. Ineligibility and withdrawal. If the assessor
19 determines that land subject to this subchapter no longer meets
21 the requirements of this subchapter, the assessor may withdraw
23 the parcel from taxation under this subchapter. The owner of
25 land subject to this subchapter may at any time request
 withdrawal of any parcel or portion thereof from taxation under
 this subchapter by certifying to the assessor that the land is no
 longer to be classified under this subchapter.

27 2. Partial withdrawal. In the case of withdrawal of a
29 portion of a parcel, the owner, as a condition of withdrawal,
31 shall file with the assessor a plan showing the area withdrawn
 and the area remaining under this subchapter. In the case of
 withdrawal of a portion of a parcel, the resulting portions shall
 be treated as separate parcels under section 708.

33 3. Penalties for withdrawal. A penalty shall be assessed
35 by the assessor of the municipality in which the land is located,
37 or by the State Tax Assessor if the land is not within a
39 municipality, for withdrawal of land from classification under
41 this subchapter in addition to the annual tax in the year of
 disqualification except when the change is occasioned by a
 transfer resulting from the exercise or threatened exercise of
 the power of eminent domain.

43 A. For land classified under this subchapter for less than
 5 years, the penalty shall be the greater amount of:

45 (1) Forty percent of the assessed fair market value of
47 the land at the time it is removed from the program; or

49 (2) The amount of tax which would have been imposed
51 had that property been assessed at its highest and best
 use, less all taxes paid during those years and
 interest at the rate set by the municipality during
 those years on delinquent taxes.

1
3 B. For land that has been classified under this subchapter
5 for 5 years or more, but fewer than 10 years, the penalty
7 shall be full recapture of the taxes that would have been
9 paid during those years if the land had not been classified
11 under this subchapter, less taxes paid, and interest at the
13 rate set by the municipality during those years on
15 delinquent taxes.

17
19 C. For land that has been classified under this subchapter
21 for 10 years or more, the penalty shall be the recapture of
23 the taxes that would have been paid on the land for the past
25 5 years if it had not been classified under this subchapter,
27 less all taxes that were actually paid during those 5 years
29 and interest at the rate set by the municipality during
31 those 5 years on delinquent taxes.

33
35 4. Transfer to farmland and open space classification. No
37 penalty may be assessed upon the withdrawal of land from taxation
39 under this subchapter if the owner applies and the land is
41 accepted for classification as farmland or open space land under
43 subchapter II-B, provided that in the event that a penalty is
45 later assessed under section 1112, the period of time that the
47 land was taxed as forest land under this subchapter shall be
49 included to establish the amount of recapture or penalty.

51
53 5. Disposition of penalty fees. Any municipality which
55 receives a penalty for the withdrawal of land from taxation under
57 this subchapter shall report to the State Tax Assessor annually
59 the total amount received on the municipal valuation return form
61 described in section 383. For tax years beginning on or after
63 April 1, 1989, 90% of the total amount collected shall be sent to
65 the Treasurer of State within 7 days of collection.

67
69 6. Just value taxation resumed. Upon withdrawal, the lands
71 shall be relieved of the requirements of this subchapter
73 immediately and shall be returned to taxation under the laws
75 relating to the taxation of real property, to be so taxed on the
77 following April 1st.

79
81 Sec. 12. 36 MRS §1760, sub-§7, as amended by PL 1985, c. 460,
83 §§1 and 2, is further amended to read:

85
87 7. Products used in agricultural, forestry and aquacultural
89 production and bait. Sales of seed, seedlings for commercial
91 forestry use, feed, hormones, fertilizer, pesticides,
93 insecticides, fungicides, antibiotics, weed killers, defoliants,
95 litter and medicines used in agricultural, forestry and
97 aquacultural production and sales of bait to commercial fishermen.

99
101 Sec. 13. 36 MRS §2013, sub-§1, ¶C, as amended by PL 1987, c.
103 737, Pt. A, §98, is further amended to read:

1
3 C. "Depreciable machinery and equipment" means that part of
the following machinery and equipment for which depreciation
is allowable under the United States Internal Revenue Code:

5
7 (1) New or used machinery and equipment for use
directly and primarily in commercial agricultural
production and precommercial silvicultural activity,
9 including self-propelled vehicles, but excluding motor
vehicles as defined in section 1752, subsection 7,
11 attachments and equipment for the production of field
and orchard crops; new or used machinery and equipment
13 used in production of milk and in animal husbandry and
production of livestock, including poultry; or

15
17 (2) New or used watercraft used directly and primarily
for commercial fishing; and nets, traps, cables, tackle
and related equipment necessary to the operation of a
19 commercial fishing venture, but excluding motor
vehicles as defined in section 1752, subsection 7.

21 **Sec. 14. 36 MRSA §2722-A** is enacted to read:

23 §2722-A. Repeal.

25 This chapter is repealed January 1, 1994.

27
29 **Sec. 15. 36 MRSA §2723-A, sub-§5**, as enacted by PL 1987, c.
362, §3, is repealed.

31 **Sec. 16. 36 MRSA §2723-A, sub-§5-A** is enacted to read:

33 5-A. Computing the tax. This amount shall be multiplied by
35 40% in 1990, 30% in 1991, 20% in 1992, 10% in 1993 and the sum
37 shall then be divided by the total number of adjusted acres of
commercial forest land, rounded to the nearest 1/10 of a cent and
39 multiplied by the number of adjusted acres of commercial forest
land owned by each taxpayer to determine the amount of tax for
which each owner of commercial forest land shall be liable.

41 **Sec. 17. 36 MRSA §5219-C** is enacted to read:

43 §5219-C. Forest management planning income credits

45 Once every 10 years, an individual is allowed a credit
47 against the tax otherwise due under this Part for up to \$200 per
49 year of the individual's cost for having a forest management and
forest management unit. For purposes of this section, a forest
51 management unit means an individual's entire forest land holdings
or 1,000 acres of forest land, whichever is less. In no case may
this credit reduce the state income tax to less than zero.

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STATEMENT OF FACT

Forests are fundamental to the quality of life in Maine and are the mainstay of our economic well-being and ecological health. Maine's forests provide a renewable supply of timber and are our primary source of clean air and clean water. The forests also provide diverse wildlife habitat, a broad range of recreation and sporting opportunities and a host of other significant benefits.

Economic and noneconomic pressures are leading to increasing conversion and fragmentation of forest land. In addition, Maine people are concerned about current forest practices and the future health of the forests. Steps must be taken to improve the viability of forest land ownership, encourage improved management of that land and ensure the future productivity of the forest for generations to come.

For any regulatory approach to be successful, it must not only be consistent and uniform on a statewide basis, but must also recognize varying landowner objectives, the diversity of forest conditions and soil types and address the impact of the activity rather than the activity itself. This bill achieves that balance through a combination of uniform statewide water quality and forest regeneration standards that complement and enhance existing environmental protection regulations, along with guidelines for sound timber harvest practices and increasing landowner awareness of forest management options.

Sections 2 through 4 clarify and expand the services and duties of the Maine forest service advisory programs to include becoming a one-stop forest management information clearinghouse with toll free telephone service as a means of providing information and referrals to forest landowners.

Section 2 also establishes the Forest Management Incentive Grants Program to further ensure future availability of high quality timber. This program will award matching grants to landowners who engage in timber stand improvement activities on their lands under the supervision of a licensed professional forester. Matching grants will be limited to landowners with fewer than 50,000 acres of ownership in Maine with at least 1/2 of the grants made to landowners with fewer than 1,000 acres.

Section 7 is divided into 4 subchapters. Subchapter I sets forth the short title of the bill and definitions for terms used throughout the chapter.

Subchapter II requires the Maine Forest Service to coordinate the adoption of uniform standards applicable to forest

1 management activities throughout the State and places all
2 regulation of forest land and timber harvest practices under this
3 subchapter. It also requires the Maine Forest Service to adopt
4 rules to ensure adequate regeneration following timber harvests
5 and to limit clear-cuts. Finally, it requires a regeneration
6 plan approved by a licensed professional forester for clear-cut
7 operations over 50 acres.

9 Subchapter III establishes 5 regional forestry boards to
10 develop forest management options and guidelines to serve as
11 benchmarks of excellence for timber harvest practices within
12 their respective regions. The 5 boards will consider timber
13 harvest methods, road construction methods and wildlife and
14 recreation management options and may recommend buffers or other
15 visual mitigation along water bodies, scenic vistas or major
16 roads. The boards will also compile and disseminate information
17 describing forest management and timber harvest options and
18 recommendations for landowners to improve forest health with
19 adequate regeneration, diversity and growing of high quality
20 trees. This subchapter provides a mechanism for reporting to the
21 Governor and the Legislature by the regional boards.

23 There is wide recognition of the need for more and better
24 data about Maine's forest resources, including traditional forest
25 products industry-related figures as well as recreation, wildlife
26 and land treatment statistics. The purpose of subchapter IV is
27 to establish an improved data collection and reporting system to
28 increase understanding of the utilization of our forest resource
29 and help enhance health and productivity of Maine's timber
30 resources.

31 Section 10 amends the Maine Tree Growth Tax Law to reward
32 landowners who allow public access and use of private forest
33 management roads.

35 Section 11 amends the Maine Tree Growth Tax Law to reward
36 land tenure while still maintaining penalties to discourage abuse
37 by land speculators. The amendment is similar to the change in
38 the farm and open space laws made by the 113th Legislature.

41 Section 12 extends a current sales tax exemption mandated
42 for the farming and fishing industries to forestry and includes
43 tree seedlings for timber production.

45 Section 13 allows a sales tax credit for machinery and
46 equipment used directly and exclusively in precommercial
47 silvicultural activities.

49 The Report of the Forest Land Taxation Commission, January
50 15, 1988, states the existing Commercial Forestry Excise Tax for
51 fire suppression "is a system whose underlying rationale is
difficult to discern, let alone justify. This is a clear

1 misallocation of tax burdens ... such a misallocation inevitably
places a heavy burden on forest ownership and on forestry
3 investments in those lands where the tax is applied." Currently,
only 1,900 of the more than 100,000 woodlot owners pay this tax.
5 Only 10,400,000 forested acres are taxed to pay for fire
protection services on the entire 18,000,000 forested acres.
7 Fire protection is a matter of public safety and welfare and the
entire State benefits aesthetically, environmentally,
9 recreationally and, of course, economically, from a healthy green
forest. Sections 14, 15 and 16 will phase out the Commercial
11 Forestry Excise Tax over the next 5 years and provide general
funding for state forest fire protection services.

13

Section 17 establishes an income tax credit of up to \$200 in
15 a 10-year period for individuals who have had a professional
forester develop a forest management and harvest plan for their
17 forest lands.