MAINE STATE LEGISLATURE

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116th MAINE LEGISLATURE

SECOND REGULAR SESSION-1994

Legislative Document

No. 1815

H.P. 1349

House of Representatives, February 1, 1994

An Act to Amend the Tree Growth Tax and Open Space Voluntary Withdrawal Laws.

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 26. Reference to the Committee on Taxation suggested and ordered printed.

JOSEPH W. MAYO, Clerk

Presented by Representative CLEMENT of Clinton.
Cosponsored by Representatives: BAILEY of Township 27, BRUNO of Raymond, CAMERON of Rumford, CAMPBELL of Holden, CARROLL of Gray, CHASE of China, CLOUTIER of South Portland, COFFMAN of Old Town, CROSS of Dover-Foxcroft, DEXTER of Kingfield, FARNUM of South Berwick, GEAN of Alfred, GOULD of Greenville, GWADOSKY of Fairfield, HALE of Sanford, HATCH of Skowhegan, HOGLUND of Portland, JACQUES of Waterville, JOSEPH of Waterville, KETTERER of Madison, KONTOS of Windham, LEMKE of Westbrook, LIBBY of Kennebunk, LOOK of Jonesboro, LORD of Waterboro, MITCHELL of Vassalboro, MITCHELL of Freeport, PENDLETON of Scarborough, REED of Dexter, ROTONDI of Athens, STROUT of Corinth, SWAZEY of Bucksport, TARDY of Palmyra, TOWNSEND of Canaan, TRACY of Rome, TUFTS of Stockton Springs, VIGUE of Winslow, WALKER of Blue Hill, Senators: BUSTIN of Kennebec, CIANCHETTE of Somerset, GOULD of Waldo, LUTHER of Oxford, MARDEN of Kennebec, WEBSTER of Franklin.

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

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Sec. 1. Tree growth classification. A person owning fewer than 100 acres of land used solely for personal, noncommercial use that is subject to tree growth or open space tax assessment pursuant to the Constitution of Maine, Article IX, Section 8, subsection 2 and who withdraws this land from tree growth or open space classification pursuant to Public Law 1993, chapter 452 and continues to maintain the land solely for personal, noncommercial use is not subject to the withdrawal penalty as provided in the Maine Revised Statutes, Title 36, section 574-B, subsection 1 and section 1112. A person owning fewer than 100 acres of land used solely for personal, noncommercial use, who withdraws the land from tree growth or open space classification and makes a subsequent change in the use of the land, is subject to the penalty provided in Title 36, section 574-B, subsection 1 and section 1112.

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STATEMENT OF FACT

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This bill clarifies the application of changes made in the tree growth classification laws in Public Law 1993, chapter 452 and provides that a person owning fewer than 100 acres of land used solely for personal, noncommercial use that is subject to the tree growth or open space tax classification and who withdraws from this classification, but continues to maintain the land solely for personal, noncommercial use, will not be subject to a withdrawal penalty.

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This document has not yet been reviewed to determine the cross-reference, stylistic \mathbf{and} other amendments to conform existing law to current drafting standards.