

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

DATE: March 20, 1996 (Filing No. S- 491)

Reproduced and distributed under the direction of the Secretary of the Senate.

STATE OF MAINE
SENATE
117TH LEGISLATURE
SECOND REGULAR SESSION

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1271, L.D. 1749, Bill, "An Act Regarding Municipal Penalties for Late Filing under the Maine Tree Growth Tax Law"

Amend the amendment by striking out everything after the title and before the statement of fact and inserting in its place the following:

'Amend the bill in section 1 in that part designated "§383." in the 5th line from the end (page 1, line 32 in L.D.) by striking out the following: "one time only."

Further amend the bill in section 1 in that part designated "§383." in the 2nd line from the end (page 1, line 35 in L.D.) by striking out the following: "full"

Further amend the bill in section 1 in that part designated "§383." in the last line (page 1, line 36 in L.D.) by inserting after the following: "respectively." the following: 'The reimbursement for the tax year beginning April 1, 1994 for any municipality or primary assessing area filing its completed lists after November 1st but on or before November 11th is 75% of the amount for which the municipality or primary assessing area would have qualified if the completed lists had been filed on time. The reimbursement for the tax year beginning April 1, 1995 is 75% of the amount for which the municipality or primary assessing area would have qualified if the completed lists had been filed on time, regardless of when the completed lists were actually filed. The reimbursement for tax years beginning on or after April 1, 1996 for any municipality or primary assessing area filing its completed lists after November 1st but on or before December 31st is 75% of the amount for which the municipality or primary assessing area would have qualified if the completed lists had been filed on time. The State Tax Assessor shall

SENATE AMENDMENT

R. of S.

SENATE AMENDMENT "A" to COMMITTEE AMENDMENT "A" to H.P. 1271, L.D. 1749

2 notify by certified mail any municipality or primary assessing
3 area that has not filed by November 1st of any tax year of its
4 right to receive a reduced reimbursement if it returns its
5 completed lists by December 31st. The reimbursement may not be
6 made to any municipality or primary assessing area that files its
7 completed lists after December 31st of any year.'

8 Further amend the bill by striking out all of section 2
9 (page 1, lines 38 and 39 in L.D.) and inserting in its place the
10 following:

11 'Sec. 2. **Retroactivity.** This Act applies retroactively to the
12 tax year beginning April 1, 1994.'

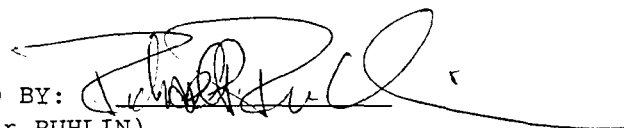
13 Further amend the bill by inserting at the end before the
14 statement of fact the following:

18 **FISCAL NOTE**

19 This amendment expands the base of towns eligible to receive
20 reimbursement from the State for tree growth valuation. The
21 estimated cost to reimburse these additional towns is \$23,354 in
22 fiscal year 1996-97. Since no additional funds are appropriated
23 to reimburse these towns, all eligible municipalities will
24 receive less than the current prorated amount of 40% of
25 entitlement out of the \$2,100,000 available in the budget. The
26 prorated amount resulting from the bill as amended by Committee
27 Amendment "A" is approximately 35% of entitlement. This
28 amendment would further reduce the prorated amount to
29 approximately 34% of entitlement.'

34 **STATEMENT OF FACT**

35 This amendment incorporates all of Committee Amendment "A"
36 and also provides for a reduced reimbursement under the Maine
37 Tree Growth Tax Law for any municipality or primary assessing
38 area that files its completed valuation lists for 1994 after
39 November 1 but before November 11, 1994.

40
41
42
43
44 SPONSORED BY: 
45 (Senator RUHLIN)

46 COUNTY: Penobscot

47
48
49
50

SENATE AMENDMENT