

# MAINE STATE LEGISLATURE

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176  
R 44

L.D. 1749

DATE: 3/13/96

(Filing No. H- 764 )

M A J O R I T Y  
T A X A T I O N

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STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
117TH LEGISLATURE  
SECOND REGULAR SESSION

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

**COMMITTEE AMENDMENT**

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

6 'Sec. 2. **Retroactivity.** This Act applies retroactively to the  
8 tax year beginning April 1, 1995.'

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

12  
14 **'FISCAL NOTE**

16 This bill expands the base of towns eligible to receive  
18 reimbursement from the State for tree growth valuation. The  
20 estimated cost to reimburse these additional towns is \$136,969.  
22 Since no additional funds are appropriated to reimburse these  
24 towns, all eligible municipalities will receive less than the  
current prorated amount of 40% of entitlement out of the  
\$2,100,000 available in the budget. Given the projected  
effective date of this bill, the reimbursement will have to come  
from funds appropriated in fiscal year 1996-97. The impact of  
this bill in fiscal year 1997-98 and beyond can not be estimated  
at this time.'

26  
28 **STATEMENT OF FACT**

30 This amendment is the majority report. It provides for a  
32 reduced reimbursement under the Maine Tree Growth Tax Law for any  
34 municipality or primary assessing area that files its completed  
valuation lists after November 1st but before December 31st of  
any tax year.