

# MAINE STATE LEGISLATURE

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R. 0. 2

L.D. 1749

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DATE: 3/13/96

(Filing No. H- 765 )

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

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10 Reproduced and distributed under the direction of the Clerk of  
the House.

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

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

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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" and inserting in its place  
the following: 'the prorated'

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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: ', for the  
tax year for which the late filing occurs'

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Further amend the bill in section 2 in the last line (page  
1, line 39 in L.D.) by striking out the following: "January" and  
inserting in its place the following 'the tax year beginning  
April'

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

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FISCAL NOTE

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This bill expands the base of towns eligible to receive  
reimbursement from the State for tree growth valuation. The  
estimated cost to reimburse these additional towns is \$182,625.

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COMMITTEE AMENDMENT

R. & S.

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

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Since no additional funds are appropriated to reimburse these 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.'

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**STATEMENT OF FACT**

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This amendment is the minority report. It gives every municipality or primary assessing area in the State a one-time opportunity to file its completed valuation lists after the deadline without being penalized.

**COMMITTEE AMENDMENT**