

# MAINE STATE LEGISLATURE

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R. of S.

L.D. 328

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DATE: March 31, 1999 (Filing No. S- 56 )

**TAXATION**

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**STATE OF MAINE  
SENATE  
119TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT "A " to S.P. 131, L.D. 328, Bill, "An Act to Establish Parity in Property Taxation for Commercial Dairy Farmers"

Amend the bill by inserting after section 1 the following:

**'Sec. 2. Appropriation.** The following funds are appropriated from the General Fund to carry out the purposes of this Act.

	<b>1999-00</b>	<b>2000-01</b>
<b>ADMINISTRATIVE AND FINANCIAL SERVICES, DEPARTMENT OF</b>		
<b>Bureau of Revenue Services</b>		
Positions - Legislative Count	(2,000)	(2,000)
Personal Services	\$55,741	\$69,670
All Other	12,175	3,500
<b>TOTAL</b>	<b>\$67,916</b>	<b>\$73,170</b>
Provides funds to develop a claims form and administrative costs, including a Property Tax Appraiser I position and a Clerk Typist II position.		
<b>Maine Agricultural Property Tax Program</b>		
All Other	\$550,000	\$570,000

**COMMITTEE AMENDMENT**

COMMITTEE AMENDMENT "A " to S.P. 131, L.D. 328

2 Provides funds for the  
reimbursement of 50% of the  
4 taxes paid on commercial  
dairy farm real estate.

6 **DEPARTMENT OF ADMINISTRATIVE  
AND FINANCIAL SERVICES**

8 **TOTAL** \$617,916 \$643,170'

10 Further amend the bill by inserting at the end before the  
summary the following:

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14 **FISCAL NOTE**

16 **1999-00** **2000-01**

18 **APPROPRIATIONS/ALLOCATIONS**

20 General Fund \$617,916 \$643,170

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24 This bill will result in additional General Fund costs of  
\$617,916 in fiscal year 1999-00 and \$643,170 in fiscal year  
26 2000-01. General Fund appropriations of \$550,000 in fiscal year  
1999-00 and \$570,000 in fiscal year 2000-01 are included for the  
28 estimated costs to reimburse municipalities for 50% of the tax  
paid on eligible commercial dairy farm real estate. In addition  
30 to these reimbursement amounts, the Bureau of Revenue Services  
will incur additional costs to administer this reimbursement  
32 program, including costs to develop a claims form for commercial  
dairy farms and 2 positions, a Property Tax Appraiser I and a  
34 Clerk Typist II, to process and validate taxpayer claims.  
General Fund appropriations are also included for these costs,  
36 which are estimated to be \$67,916 in fiscal year 1999-00 and  
\$73,170 in fiscal year 2000-01.

38 This estimate assumes that municipalities will not be  
required to provide any certification to commercial dairy farms.'

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42 **SUMMARY**

44 This amendment adds an appropriation section and a fiscal  
note to the bill.

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