MAINE STATE LEGISLATURE

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119th MAINE LEGISLATURE

FIRST REGULAR SESSION-1999

Legislative Document

No. 1272

S.P. 435

In Senate, February 16, 1999

An Act to Adjust the Forest Fire Suppression Tax.

Reference to the Committee on Taxation suggested and ordered printed.

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator MILLS of Somerset.

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

Sec. 1. 36 MRSA §2723-A, sub-§5-A, as amended by PL 1997, c. 24, Pt. C, §6, is further amended to read:

5-A. Computing tax. This amount must be multiplied by 40% 25% and the sum must then be divided by the total number of adjusted acres of commercial forest land, rounded to the nearest 1/10 of a cent and multiplied by the number of adjusted acres of commercial forest land owned by each taxpayer to determine the amount of tax for which each owner of commercial forest land is liable.

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SUMMARY

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This bill adjusts the computation of the forest fire suppression tax from 40% to 25% to reflect the threshold that was established in 1991 for the years after 1996.