

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1501

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S.P. 500

In Senate, February 25, 1999

**An Act to Amend the Maine Tree Growth Tax Law.**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN  
Secretary of the Senate

Presented by Senator BENNETT of Oxford.  
Cosponsored by Senator DAVIS of Piscataquis.

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

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4       **Sec. 1. 36 MRSA §573, sub-§3-A**, as amended by PL 1995, c. 236, §2, is further amended to read:

6       **3-A. Forest management and harvest plan.** "Forest management and harvest plan" means a written document that  
8       outlines activities to regenerate, improve and harvest a standing crop of timber. The plan must include the location of water  
10       bodies and wildlife habitat identified by the Department of Inland Fisheries and Wildlife. A plan may include, but is not  
12       limited to, schedules and recommendations for timber stand improvement, harvesting plans and recommendations for  
14       regeneration activities. The plan must may be prepared by either the landowner or a licensed professional forester ~~or a landowner~~  
16       ~~and be reviewed and certified by a licensed professional forester~~ as and must be consistent with this subsection and with sound  
18       silvicultural practices.

20       **Sec. 2. 36 MRSA §574-B, sub-§§2 and 3**, as enacted by PL 1989, c. 555, §16, are amended to read:

22       **2. Evidence of compliance with plan.** The landowner must  
24       comply with the plan developed under subsection 1, and must submit, every 10 years to the municipal assessor in a  
26       municipality or the State Tax Assessor for parcels in the unorganized territory, a statement ~~from a licensed professional~~  
28       ~~forester~~ that the landowner is managing the parcel according to schedules in the plan required under subsection 1; and

30       **3. Transfer of ownership.** If the land is transferred to a  
32       new owner, a forest management and harvest plan must be prepared ~~for the landowner~~ and a sworn statement to that effect submitted  
34       within one year to the municipal assessor in a municipality or the State Tax Assessor for the unorganized territory.

36       Parcels of land subject to section 573, subsection 3, paragraph B  
38       or C, are exempt from the requirements under this section.

40       **Sec. 3. 36 MRSA §5219-C**, as repealed and replaced by PL 1991, c. 377, §20, is amended to read:

42       **§5219-C. Forest management planning income credits**

44       Once every 10 years, an individual who elects to have a  
46       licensed professional forester prepare a forest management and harvest plan is allowed a credit against the tax otherwise due  
48       under this Part for the lesser of \$200 or the individual's cost for having ~~a forest management and harvest~~ the plan developed for  
50       a parcel of forest land greater than 10 acres. For purposes of

2 this section, the licensed professional forester may not be in  
the regular employ of the individual. In no case may this credit  
4 reduce the state income tax to less than zero. Those taxpayers  
claiming this credit must attach a statement from the forester  
6 supporting the claim and swear that the credit has not been  
claimed by them in the previous 10 years. Those taxpayers  
8 deducting the cost of the forester as an expense under the  
Internal Revenue Code must reduce the expense by the amount of  
10 the credit. This credit may be used in any tax year beginning on  
or after January 1, 1989.

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### SUMMARY

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16 This bill amends the Maine Tree Growth Tax Law by allowing  
either the landowner or a licensed professional forester to  
prepare the forest management and harvest plan.