

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1921

H.P. 1338

House of Representatives, March 17, 1999

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### An Act to Promote Land Conservation at the Local Level.

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in black ink that reads "Joseph W. Mayo".

JOSEPH W. MAYO, Clerk

Presented by Representative ETNIER of Harpswell.  
Cosponsored by Representatives: ROWE of Portland, TOWNSEND of Portland, VOLENIK  
of Brooklin.

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

**Sec. 1. 36 MRSA §4641-B, 5th ¶**, as amended by PL 1997, c. 504, §9, is further amended to read:

Each register of deeds shall, on or before the 10th day of each month, pay to the county treasurer any amount of county option tax authorized under section 4641-O and pay over to the State Tax Assessor 90% of the tax collected during the previous month. The remaining 10% must be retained for the county by the register of deeds and accounted for to the county treasurer as reimbursement for services rendered by the county in collecting the tax. If the tax collected is not paid over by the 10th day of the month, the State Tax Assessor may impose interest pursuant to section 186.

**Sec. 2. 36 MRSA §4641-O** is enacted to read:

**§4641-O. County option**

**1. County option tax.** For the purposes identified in subsection 2, a county may impose a surcharge on the tax imposed under this chapter. The surcharge may not exceed 5% of the tax imposed under section 4641-A. A tax may be imposed under this section only after the question of adoption of the tax has been approved by the voters of the county by the same procedure provided for approval of a county charter or county charter amendment under Title 30-A, section 1324. The county commissioners must submit the question of adoption to the voter if they receive petitions signed by 10% of the voters in the county at the most recent general election as defined in Title 21-A, section 1.

**2. Use of revenues.** Revenues received by a county must be deposited in a separate account and may be used only for the purpose of purchasing or improving public lands within the county. Expenditures from the fund may be made only upon recommendation of the county land conservation board.

**3. County land conservation board.** A county adopting a county option tax under this section must establish a county land conservation board. The board must consist of one member representing each municipality and one member representing the unorganized areas in the county. The method of selecting representatives and their responsibilities and compensation, if any, must be included as part of the question submitted to the voters pursuant to subsection 2.

## SUMMARY

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4       This bill permits counties to impose a local option real  
6       estate transfer tax for the purpose of purchasing or improving  
8       public lands within the county. The tax may not exceed 5% of the  
10      state real estate transfer tax and may be imposed only if it is  
      approved by the voters of the county. Revenues from the local  
      option tax may be spent for purchasing or improving public lands  
      in the county subject to recommendations of a county land  
      conservation board.