

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 384

H.P. 306

House of Representatives, January 30, 2001

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### **An Act to Increase the Forest Management Planning Income Tax Credit.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative FOSTER of Gray.  
Cosponsored by Senator SHOREY of Washington and  
Representatives: BOWLES of Sanford, CARR of Lincoln, CLOUGH of Scarborough,  
GOOLEY of Farmington, HEIDRICH of Oxford, MacDOUGALL of North Berwick,  
McGLOCKLIN of Embden, PINEAU of Jay.

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

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**Sec. 1. 36 MRSA §5219-C**, as repealed and replaced by PL 1991,  
4 c. 377, §20, is amended to read:

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

8           Once every 10 years, an individual is allowed a credit  
against the tax otherwise due under this Part for the lesser of  
10 ~~\$200~~ \$300 or the individual's cost for having a forest management  
and harvest plan developed for a parcel of forest land greater  
12 than 10 acres. For purposes of this section, the licensed  
professional forester may not be in the regular employ of the  
14 individual. In no case may this credit reduce the state income  
tax to less than zero. Those taxpayers claiming this credit must  
16 attach a statement from the forester supporting the claim and  
swear that the credit has not been claimed by them in the  
18 previous 10 years. Those taxpayers deducting the cost of the  
forester as an expense under the Internal Revenue Code must  
20 reduce the expense by the amount of 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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This bill increases the allowable forest management and  
harvest plan income tax credit from \$200 to \$300.

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