

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 617

H.P. 477

House of Representatives, February 8, 2001

**An Act to Require Property Tax Payments on Conservation Easements  
and Development Rights Purchased After October 1, 2001.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GLYNN of South Portland.

Cosponsored by Representatives: ANDREWS of York, CRESSEY of Baldwin, KASPRZAK of Newport, MacDOUGALL of North Berwick, MENDROS of Lewiston, MURPHY of Berwick, SNOWE-MELLO of Poland.

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

**Sec. 1. 36 MRSA §662** is enacted to read:

**§662. Conservation easements; development rights not exempt**

Notwithstanding sections 651 and 652, conservation easements and development rights acquired after October 1, 2001 by any entity are subject to taxation under this Part.

## SUMMARY

This bill provides that conservation easements and development rights acquired after October 1, 2001 by any entity are subject to property tax.