

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1061

H.P. 806

House of Representatives, February 22, 2001

**An Act to Reduce Tree Growth Tax Benefits to Landowners Who  
Employ Migrant Workers.**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative CLARK of Millinocket.  
Cosponsored by Representatives: CARR of Lincoln, GOODWIN of Pembroke, SHERMAN  
of Hodgdon, WHEELER of Bridgewater.

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

4 **Sec. 1. 36 MRSA §574-C is enacted to read:**

6 **§574-C. Employment of migrant workers**

8 Notwithstanding any other provision of this subchapter, if  
10 the owner of a parcel containing forest land subject to valuation  
12 under this subchapter employs a migrant worker to work on that  
14 parcel of land, a penalty is imposed on the owner of the parcel  
16 equal to 25% of the taxes that would have been assessed on the  
18 first day of April for the year in which the owner employed a  
20 migrant worker had the parcel been assessed at its fair market  
value. This section does not apply if the owner made a good  
faith effort to employ a worker who was not a migrant worker but  
was unsuccessful. As used in this section, "migrant worker"  
means an individual who is employed in agricultural employment of  
a seasonal or other temporary nature, and who is required during  
that employment to be absent overnight from that worker's  
permanent place of residence.

22 **SUMMARY**

24 **This bill imposes a penalty on an owner of a parcel of**  
26 **forest land assessed under the tree growth tax program who**  
28 **employs migrant workers when there are other workers available**  
30 **who are not migrant workers. The penalty is equal to 25% of the**  
**taxes that would have been assessed on the parcel had the parcel**  
**been assessed at its fair market value.**