

MAINE STATE LEGISLATURE

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120th MAINE LEGISLATURE

FIRST REGULAR SESSION-2001

Legislative Document

No. 1062

H.P. 807

House of Representatives, February 22, 2001

**An Act to Reduce Tree Growth Tax Benefits to Landowners Who
Restrict Access to Their Land.**

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 Representative JONES of Greenville.

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

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

§574-C. Restriction of access to forest land

Notwithstanding any other provision of this subchapter, if access to a parcel containing forest land receiving a tax credit under this subchapter is restricted or a fee is charged for a person to gain entry to, pass over or use any part of a parcel containing forest land, including any road serving or providing access to the land, a penalty is imposed on the owner of the parcel equal to 25% of the taxes which would have been assessed on the first day of April for the year in which access to the parcel is restricted had the parcel been assessed that year at its fair market value. This section does not apply if the fee is for commercial use of the land.

SUMMARY

This bill imposes a penalty on an owner of a parcel of forest land in tree growth who restricts access or imposes a fee for access to that land. 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. The bill does not apply if the fee is for commercial use of the land.