

# MAINE STATE LEGISLATURE

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# 120th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2001

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Legislative Document

No. 1660

H.P. 1219

House of Representatives, March 15, 2001

**An Act to Encourage Independent 3rd-party Forest Management  
Certification for Small Woodlot Owners.**

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Reference to the Committee on Agriculture, Conservation and Forestry suggested and ordered printed.

*Millicent M. MacFarland*

MILLICENT M. MacFARLAND, Clerk

Presented by Representative GREEN of Monmouth.  
Cosponsored by Senator MARTIN of Aroostook and  
Representatives: BERRY of Livermore, McKEE of Wayne, Senator: DAGGETT of Kennebec.

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

4 **Sec. 1. 12 MRSA c. 801-A is enacted to read:**

6 **CHAPTER 801-A**

8 **PROFESSIONAL FORESTER GRANT PROGRAM**

10 **§8011. Grant established; purpose**

12 There is established a professional forester grant, referred  
14 to in this chapter as the "grant," to assist a licensed  
16 professional forester to obtain training that allows the forester  
18 to certify the management of small woodlots in compliance with  
20 sustainable forest practices.

22 **§8012. Definitions**

24 As used in this chapter, unless the context otherwise  
26 indicates, the following terms have the following meanings.

28 **1. Bureau.** "Bureau" means the Bureau of Forestry.

30 **2. Certification course.** "Certification course" means a  
32 course recognized by the bureau to provide training and  
34 certification to professional foresters to allow them to certify  
36 that small wood lots are in compliance with sustainable forest  
38 practices.

40 **3. Professional forester.** "Professional forester" means a  
42 person licensed pursuant to Title 32, chapter 75.

44 **4. Small woodlot.** "Small woodlot" means a woodlot  
46 containing between 10 acres and 5,000 acres of land.

48 **5. Sustainable forest practices.** "Sustainable forest  
50 practices" means the standards, goals and criteria enumerated and  
reported by the director of the bureau pursuant to section 8876-A.

**§8013. Administration of grant; procedure**

The bureau shall administer the grant pursuant to this  
section.

**1. Eligibility.** A grant may be provided to a professional  
forester who enrolls in a certification course and who pays for  
that course an amount equal to the amount of the grant awarded  
pursuant to subsection 2 or the cost of the certification course  
less the grant, whichever is greater. The professional forester  
may obtain funding through public or private sources.

2           2. Amount of grant. The bureau may provide a grant to a  
3 professional forester in an amount equal to the lesser of 50% of  
4 the cost of the certification course or \$1,000.

6           3. Repayment. A professional forester who accepts a grant  
7 but who fails to successfully complete the certification course  
8 shall repay the amount of the grant to the bureau. The bureau  
9 may impose a reasonable interest rate on the amount of the grant.

10           4. Forms; rulemaking. The bureau shall provide application  
11 forms for professional foresters seeking grants pursuant to this  
12 chapter. The bureau shall adopt rules to implement the purposes  
13 of this chapter. Rules adopted pursuant to this chapter are  
14 routine technical rules as defined in Title 5, chapter 375,  
15 subchapter II-A.

18           Sec. 2. 36 MRSA §5219-U is enacted to read:

20           §5219-U. Forest certification tax credit

22           1. Definitions. As used in this section, unless the  
23 context otherwise indicates, the following terms have the  
24 following meanings.

26           A. "Forest certification system" means a system recognized  
27 by the Bureau of Forestry that verifies sustainable forest  
28 practices through independent 3rd-party auditors.

30           B. "Professional forester" means a forester licensed  
31 pursuant to Title 32, chapter 75.

32           C. "Small woodlot owner" means a landowner who owns a  
33 woodlot containing between 10 and 5,000 acres of land.

36           2. Tax credit allowed. A tax credit is allowed under this  
37 section as follows.

38           A. A professional forester who practices sustainable forest  
39 management for small woodlot owners pursuant to a forest  
40 certification system is allowed a credit against the tax  
41 otherwise due under this Part for the annual cost incurred  
42 by the forester for audits to determine compliance with the  
43 forest certification system. The tax credit may not exceed  
44 \$750 in any tax year.

46           B. A small woodlot owner whose forestland is certified in  
47 accordance with a forest certification system is allowed a  
48

2 credit once every 5 years against the tax otherwise due  
4 under this Part. The allowed credit is 75% of the cost of  
6 hiring a professional forester to certify that the small  
8 woodlot is being managed sustainably but may not exceed  
10 \$2,000 in any tax year. A small woodlot owner who deducts  
12 the cost of the certification as an expense under the Code  
14 must reduce that expense by the amount of the credit.

16 The total amount of tax credits provided under this subsection  
18 may not exceed \$100,000 per year.

20 **3. Report.** By January 2, 2007, the Commissioner of  
22 Administrative and Financial Services and the Director of the  
24 Bureau of Forestry shall produce a report outlining the costs and  
26 benefits to the tax credit pursuant to this section and the  
28 professional forester grant program established in Title 12,  
30 chapter 801-A. This subsection is repealed January 31, 2007.

32 **Sec. 3. Rulemaking.** By January 2, 2002, the Commissioner of  
34 Administrative and Financial Services and the Director of the  
36 Bureau of Forestry within the Department of Conservation shall  
38 adopt rules to implement the provisions of the Maine Revised  
40 Statutes, Title 36, section 5219-U in compliance with the goals,  
42 criteria and standards enumerated and reported by the Director of  
44 the Bureau of Forestry pursuant to Title 12, section 8876-A.  
46 Rules adopted pursuant to this section are major substantive  
rules pursuant to Title 5, chapter 375, subchapter II-A.

## SUMMARY

This bill does the following.

1. It creates a tax credit for small woodlot owners who choose to have their woodlots certified as sustainably managed. The credit is for the costs of having their woodlots certified.

2. It creates a tax credit for professional foresters who choose to become approved by a forest certification system to certify small woodlots as sustainably managed. The credit is for the costs of having their work audited by 3rd-party forest certification systems.

3. It creates a grant program for professional foresters to help defray the cost of any courses necessary for becoming approved by a forest certification system to certify small woodlots as sustainably managed.