

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

SECOND REGULAR SESSION-2006

Legislative Document

No. 1972

S.P. 759

In Senate, January 24, 2006

An Act To Preserve Maine's Working Waterfront

(AFTER DEADLINE)

Approved for introduction by a majority of the Legislative Council pursuant to Joint Rule 205.

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading 'Joy J. O'Brien'.

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator DAMON of Hancock.

Cosponsored by Representative PERCY of Phippsburg and

Senators: ANDREWS of York, BARTLETT of Cumberland, BRENNAN of Cumberland, BROMLEY of Cumberland, COWGER of Kennebec, DAVIS of Piscataquis, DIAMOND of Cumberland, DOW of Lincoln, President EDMONDS of Cumberland, GAGNON of Kennebec, HOBBS of York, MARTIN of Aroostook, MAYO of Sagadahoc, MITCHELL of Kennebec, NUTTING of Androscoggin, PERRY of Penobscot, RAYE of Washington, ROSEN of Hancock, ROTUNDO of Androscoggin, SAVAGE of Knox, SCHNEIDER of Penobscot, STRIMLING of Cumberland, SULLIVAN of York, WESTON of Waldo, Representatives: ADAMS of Portland, ANNIS of Dover-Foxcroft, ASH of Belfast, AUSTIN of Gray, BARSTOW of Gorham, BOWEN of Rockport, BRYANT of Windham, BURNS of Berwick, CARR of Lincoln, COLLINS of Wells, CROSTHWAITE of Ellsworth, CURLEY of Scarborough, DRISCOLL of Westbrook, DUCHESNE of Hudson, DUDLEY of Portland, DUGAY of Cherryfield, DUNN of Bangor, DUPLESSIE of Westbrook, EBERLE of South Portland, FAIRCLOTH of Bangor, FISCHER of Presque Isle, FISHER of Brewer, JENNINGS of Leeds, JOY of Crystal, KAELIN of Winterport, KOFFMAN of Bar Harbor, LERMAN of Augusta, LINDELL of Frankfort, MARLEY of Portland, MARRACHÉ of Waterville, McCORMICK of West Gardiner, McFADDEN of Dennysville, PERRY of Calais, PINEAU of Jay, PINGREE of North Haven, RECTOR of Thomaston, RICHARDSON of Carmel, Speaker RICHARDSON of Brunswick, RICHARDSON of Warren, ROSEN of Bucksport, SCHATZ of Blue Hill, SHERMAN of Hodgdon, SIMPSON of Auburn, SMITH of Monmouth, TWOMEY of Biddeford, VALENTINO of Saco, WHEELER of Kittery, WOODBURY of Yarmouth.

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

2 **CONCEPT DRAFT**
3 **SUMMARY**

4 This bill is a concept draft pursuant to Joint Rule 208.

5 In November 2005, voters of the State voted to amend the Constitution of Maine to
6 permit the Legislature to authorize current use taxation of waterfront land that is used for
7 or that supports commercial fishing activities, similar to the treatment available for farms,
8 open space and forestland. This bill proposes to enact enabling language for the current
9 use taxation program that would include the following elements.

10 1. The bill would enact a section of law, similar to that contained in the laws
11 governing the taxation of farmland, open space and forestland, declaring that it is in the
12 public interest of the State to encourage the preservation of working waterfront.

13 2. The bill would establish definitions necessary to implement the program,
14 including:

15 A. Defining "working waterfront" as waterfront land with the facilities, capacity and
16 services needed to support commercial fisheries businesses;

17 B. Defining "commercial fisheries" as enterprises directly concerned with the
18 commercial harvesting of wild or aquacultured marine organisms; and

19 C. Defining "marine organism" as an animal, plant or other life-form that inhabits
20 waters below head of tide.

21 3. The bill would establish a valuation methodology designed to encourage the
22 continuation of working waterfront by increasing the tax advantages if the property use is
23 restricted by additional easements.

24 4. The bill would mitigate or minimize the loss of tax revenue experienced by local
25 governments and provide for a recapture penalty provision if the property changes use.

26 5. The bill would enact a recapture penalty provision that would discourage changing
27 the use of working waterfront to some type of noncommercial fishing support use.

28 6. The bill would establish a method to assess current use valuation on that portion of
29 a multiple-use property that is used to support commercial fishing.