

# MAINE STATE LEGISLATURE

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# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

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Legislative Document

No. 737

H.P. 558

House of Representatives, February 13, 2007

### **An Act To Promote Forest Management Planning and Certification**

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Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative WATSON of Bath.  
Cosponsored by Senator MARTIN of Aroostook and  
Representatives: CARTER of Bethel, FLOOD of Winthrop, JOY of Crystal, PRATT of  
Eddington, SAVIELLO of Wilton, SMITH of Monmouth.

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

2 **Sec. 1. 36 MRSA §5219-C**, as repealed and replaced by PL 1991, c. 377, §20, is  
3 amended to read:

4 **§5219-C. Forest management planning income credits**

5 Once every 10 years, an individual is allowed a credit against the tax otherwise due  
6 under this Part for the lesser of ~~\$200~~ \$400 ~~or~~ and the individual's cost for having a forest  
7 management and harvest plan developed for a parcel of forest land greater than 10 acres,  
8 including the cost of obtaining independent 3rd-party certification and recertification by a  
9 licensed professional forester. For purposes of this section, the licensed professional  
10 forester may not be in the regular employ of the individual. In no case may this credit  
11 reduce the state income tax to less than zero. Those taxpayers claiming this credit must  
12 attach a statement from the forester supporting the claim and swear that the credit has not  
13 been claimed by them in the previous 10 years. Those taxpayers deducting the cost of the  
14 forester as an expense under the Internal Revenue Code must reduce the expense by the  
15 amount of the credit. This credit may be used in any tax year beginning on or after  
16 January 1, 1989.

17

**SUMMARY**

18 This bill increases the tax credit for forest management planning from a maximum of  
19 \$200 every 10 years to a maximum of \$400 every 10 years. This bill also includes the  
20 cost of obtaining independent 3rd-party certification and recertification of the forest land  
21 from a licensed professional forester as an expense that may be applied towards the  
22 credit.