

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)



# 123rd MAINE LEGISLATURE

## FIRST REGULAR SESSION-2007

---

Legislative Document

No. 1298

H.P. 916

House of Representatives, March 9, 2007

**An Act To Amend the Definition of "Working Waterfront Land" To  
Include Land Used for Marine Trades**

---

Reference to the Committee on Taxation suggested and ordered printed.

*Millicent M. MacFarland*  
MILLICENT M. MacFARLAND  
Clerk

Presented by Representative MIRAMANT of Camden.  
Cosponsored by Representatives: BABBIDGE of Kennebunk, DUCHESNE of Hudson,  
KOFFMAN of Bar Harbor, PINGREE of North Haven, WEDDELL of Frankfort.

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

2 **Sec. 1. 36 MRSA §1142, sub-§11**, as enacted by PL 2005, c. 609, §2, is amended  
3 to read:

4 **11. Working waterfront land.** "Working waterfront land" means a parcel of land,  
5 or a portion thereof, abutting water to the head of tide or land located in the intertidal  
6 zone that is used primarily or used predominantly to provide access to or support the  
7 conduct of commercial marine activities including commercial fishing activities;  
8 boatbuilding and boat-repair activities; hauling, launching and storage of boats or  
9 boatbuilding or boat-repair materials; berthing of boats; and other such commercial  
10 activities that are considered to be water dependent. For purposes of this subchapter, a  
11 parcel is deemed to include a unit of real estate notwithstanding the fact that it is divided  
12 by a road, way, railroad or pipeline.

13 **SUMMARY**

14 This bill amends the definition of "working waterfront land" under the law  
15 authorizing current use tax valuation to include land providing access to or supporting the  
16 conduct of marine trades.