

MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

FIRST REGULAR SESSION-2009

Legislative Document

No. 277

S.P. 94

In Senate, February 3, 2009

An Act To Eliminate the Income-producing Requirement for Land in the Farm and Open Space Tax Program

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator GOOLEY of Franklin.
Cosponsored by Representative THOMAS of Ripley and
Senators: JACKSON of Aroostook, MILLS of Somerset, PERRY of Penobscot, SHERMAN of
Aroostook, Representatives: BROWNE of Vassalboro, CLARK of Millinocket, FLETCHER of
Winslow, MAZUREK of Rockland.

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

2 **Sec. 1. 36 MRS §1102, sub-§4,** as amended by PL 1999, c. 731, Pt. Y, §1, is
3 further amended to read:

4 **4. Farmland.** "Farmland" means any tract or tracts of land, including woodland and
5 wasteland, of at least 5 contiguous acres ~~on which farming or agricultural activities have~~
6 ~~contributed to a gross annual farming income of at least \$2,000 per year in one of the 2,~~
7 ~~or 3 of the 5, calendar years preceding the date of application for classification. The~~
8 ~~farming or agricultural activity and income derived from that activity may be achieved by~~
9 ~~either the owner or a lessee of the land.~~

10 A.

11 B.

12 Gross income as used in this section includes the value of commodities produced for
13 consumption by the farm household. Any applicant for assessment under this
14 subchapter bears the burden of proof as to the applicant's qualification.

15 **SUMMARY**

16 Under current law, in order to be eligible for benefits under the laws governing the
17 taxation of farm and open space, farmland is defined as land on which farming or
18 agricultural activities have contributed to a gross annual income of at least \$2000
19 annually in certain years preceding application for classification. This bill eliminates that
20 requirement.