MAINE STATE LEGISLATURE

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124th MAINE LEGISLATURE

SECOND REGULAR SESSION-2010

Legislative Document

No. 1809

S.P. 718

In Senate, March 4, 2010

An Act To Facilitate Communication between the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Conservation, Bureau of Forestry

(AFTER DEADLINE)

(EMERGENCY)

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

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

JOY J. O'BRIEN Secretary of the Senate

Presented by Senator NUTTING of Androscoggin.
Cosponsored by Representative CRAY of Palmyra and
Senator: SHERMAN of Aroostook, Representatives: EDGECOMB of Caribou, GIFFORD of
Lincoln, KENT of Woolwich, O'BRIEN of Lincolnville, PERCY of Phippsburg, PIEH of
Bremen, SMITH of Monmouth.

1 2	Emergency preamble. Whereas, acts and resolves of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and
3	Whereas, it is essential that taxes be levied and apportioned fairly; and
4 5 6 7	Whereas, communication between the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Conservation, Bureau of Forestry is vital to the identification of owners of commercial forest land subject to the commercial forestry excise tax; and
8	Whereas, the excise tax is due on May 1st of each year; and
9 10 11 12	Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,
13	Be it enacted by the People of the State of Maine as follows:
14 15	Sec. 1. 12 MRSA §8885, sub-§4, as enacted by PL 1989, c. 555, §12 and affected by c. 600, Pt. B, §11, is amended to read:
16 17 18 19 20	4. Confidentiality. Information contained in reports filed under this section shall may not be made public, except that summary reports may be published that use aggregated data which that do not reveal the activities of an individual person or firm. Forms submitted pursuant to this section shall must be available for the use of the State Tax Assessor pursuant to for the administration of Title 36, chapter 105, subchapter II A.
21	Sec. 2. 36 MRSA §191, sub-§2, ¶PP is enacted to read:
22 23 24	PP. The disclosure to the Department of Conservation of information contained on the commercial forestry excise tax return filed pursuant to section 2726, such as the landowner name, address and acreage, to facilitate the administration of chapter 367.
25 26	Emergency clause. In view of the emergency cited in the preamble, this legislation takes effect when approved.
27	SUMMARY
28 29 30 31 32 33 34 35	This bill clarifies the requirement that the Department of Conservation, Bureau of Forestry make information contained in reports, including forest harvest reports, available to the State Tax Assessor for use in administering the commercial forestry excise tax and other taxes in the Maine Revised Statutes, Title 36. It also authorizes employees of the Department of Administrative and Financial Services, Bureau of Revenue Services to disclose information pertaining to the assessment and collection of the commercial forestry excise tax to the Department of Conservation to facilitate administration of the commercial forestry excise tax.