

MAINE STATE LEGISLATURE

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Date: 5/26/11

L.D. 191

(Filing No. H-377)

Minority
TAXATION

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STATE OF MAINE
HOUSE OF REPRESENTATIVES
125TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 168, L.D. 191, Bill, "An Act To Define Lienholder Rights under the Maine Tree Growth Tax Law"

Amend the bill in section 1 in subsection 1-A in the 4th line (page 1, line 7 in L.D.) by striking out the following: "or" and inserting the following: 'and'

Amend the bill in section 1 in subsection 1-A in the 6th line (page 1, line 9 in L.D.) by striking out the following: "or" and inserting the following: 'and'

Amend the bill in section 1 in subsection 1-A in the 13th and 14th lines (page 1, line 16 and 17 in L.D.) by striking out the last underlined sentence and inserting the following: 'All expenses associated with providing notice to the lienholder must be reimbursed by the lienholder to the municipality or the assessor providing such services.'

SUMMARY

The amendment clarifies that if a lienholder requests notification for land classified under the Maine Tree Growth Tax Law at the same time the landowner is notified of the need to provide information about a forest management and harvest plan, the notification requirements apply to both the landowner and lienholder rather than one or the other as stated in the bill. It also requires the lienholder to reimburse the municipality or assessor providing the notification for all expenses associated with the service.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT

R O F S



Approved: 05/24/11 *mac*

125th MAINE LEGISLATURE

LD 191

LR 858(02)

An Act To Define Lienholder Rights under the Maine Tree Growth Tax Law

Fiscal Note for Bill as Amended by Committee Amendment "A"

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

State Mandate - Unfunded

State Mandates

Required Activity	Unit Affected	Local Cost
Provide notice to lienholder regarding failure to comply with Maine Tree Growth tax law when lienholders so request.	Municipality	Insignifican. statewide
The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.		

Fiscal Detail and Notes

Under 30-A MRS §5685 the State may not meet its obligation to provide required state mandate funds by authorizing a local unit of government to levy fees or taxes not previously levied by that local unit of government. Allowing municipalities to charge lienholders for the expense of notification does not eliminate or reduce the amount the State would need to provide to achieve the 90% funding for the mandate. Assuming 3,750 parcels in Tree Growth have their management plans renewed each year and 20% of these are subjected to the lienholder request notice annually, at \$2 per notice the aggregate charges to all lienholders for notification expenses will total \$1,500 per year.