

MAINE STATE LEGISLATURE

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FILES

Date: 6/2/11

L.D. 921
(Filing No. H-484)

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TAXATION

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

COMMITTEE AMENDMENT "A" to H.P. 681, L.D. 921, Bill, "An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax"

Amend the bill by striking out everything after the enacting clause and before the summary and inserting the following:

Sec. 1. 36 MRSA §2726, sub-§4, as enacted by PL 1985, c. 514, §2, is amended to read:

4. Supplemental assessments. Supplemental assessments may be made in accordance with section 141-, subsection 1, except that the following limitations apply:

A. If a landowner who has failed to file a return under this chapter signs and files with the assessor an affidavit stating that the landowner did not know of the requirement to file a return under this chapter, a supplemental assessment may be made only for the 3 preceding years. Interest and penalties must be waived or abated if the tax is paid within 30 days after receipt of notice of the supplemental assessment as provided in a manner prescribed in section 111, subsection 2; and

B. If a landowner knew of the requirement to file a return under this chapter or if the assessor determines that the affidavit under paragraph A was falsely filed, the supplemental assessment may be made for the 6 preceding years plus interest and penalties.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2011.'

SUMMARY

This amendment makes technical changes and removes the requirement that the State Tax Assessor report whether an amnesty program will contribute to the State's ability to collect taxes due under the commercial forestry excise tax. The amendment clarifies that the supplemental assessment may be limited to the prior 3 years if the landowner signs an affidavit stating that the landowner was unaware of the requirement to file a return and

COMMITTEE AMENDMENT

ROFS

COMMITTEE AMENDMENT "A" to H.P. 681, L.D. 921

1 that penalties and interest must be waived or abated if the tax is paid within 30 days after
2 receipt of the notice of supplemental assessment. The amendment provides that these
3 provisions apply to property tax years beginning on or after April 1, 2011.

FISCAL NOTE REQUIRED
(See attached)

COMMITTEE AMENDMENT

ROFS



Approved: 05/27/11 *MAC*

125th MAINE LEGISLATURE

LD 921

LR 1603(02)

An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax

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

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2011-12	FY 2012-13	Projections FY 2013-14	Projections FY 2014-15
Net Cost (Savings)				
General Fund	\$15,000	\$10,000	\$5,000	\$3,000
Revenue				
General Fund	(\$15,000)	(\$10,000)	(\$5,000)	(\$3,000)

Fiscal Detail and Notes

Limiting the supplemental assessment period for the commercial forestry excise tax and providing that landowners who sign an affidavit stating unawareness of the requirement to file a return may be assessed only for the 3 preceding years without accumulated interest or penalties if the tax is paid within 30 days after receipt to notice and that landowners who know of the requirement to file a return and fail to file or file a false return may receive a supplemental assessment for the 6 preceding years plus interest and penalties will reduce revenue to the General Fund starting in fiscal year 2011-12.