

# MAINE STATE LEGISLATURE

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Date: 6/8/11

L.D. 1142  
(Filing No. H-580)

**TAXATION**

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

COMMITTEE AMENDMENT "A" to H.P. 848, L.D. 1142, Bill, "An Act To Amend the Farm and Open Space Tax Law"

Amend the bill by striking out the title and substituting the following:

**'Resolve, Directing the Department of Administrative and Financial Services, Bureau of Revenue Services To Review the Farm and Open Space Tax Law'**

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

**'Sec. 1. Review. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services, referred to in this resolve as "the bureau," shall work with guidance from the Department of Agriculture, Food and Rural Resources to evaluate land used directly and indirectly for or in support of agricultural activities associated with a parcel enrolled in the farm and open space tax law pursuant to the Maine Revised Statutes, Title 36, chapter 105, subchapter 10. The bureau shall invite representatives from a statewide farming association and a statewide association representing municipalities to participate in the review. The bureau's review must consider land within the footprint of agriculture-related buildings, including greenhouses, dairy barns and buildings used to feed or shelter livestock. The bureau's review must consider the method for the valuation of such lands under a current use valuation methodology and an assessment of the thresholds for acreage and income that allow farmland to be assessed at current use; and be it further

**Sec. 2. Report. Resolved:** That, no later than December 31, 2011, the bureau shall submit a report that includes the findings of the review under section 1 and provides recommendations, including suggested legislation to implement the recommendations, to the Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry; and be it further

**Sec. 3. Authority to submit legislation. Resolved:** That the Joint Standing Committee on Taxation may submit a bill pertaining to recommendations pursuant to section 2 to the Second Regular Session of the 125th Legislature.'

**COMMITTEE AMENDMENT**

H. 848

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**SUMMARY**

This amendment changes the bill to a resolve and changes the title. It requires the Department of Administrative and Financial Services, Bureau of Revenue Services to work with guidance from the Department of Agriculture, Food and Rural Resources to evaluate land used for agricultural activities enrolled in the farm and open space tax law and to consider land within the footprint of agriculture-related buildings. The amendment requires the bureau's review to consider the method for the valuation of such lands under a current use valuation methodology and an assessment of the thresholds for acreage and income that allow farmland to be assessed at current use. It requires the bureau to invite the participation of representatives from municipalities and a statewide farming association. It requires the bureau to submit a report with recommendations and suggested legislation to the Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry. It authorizes the Joint Standing Committee on Taxation to submit a bill pertaining to the recommendations of the report to the Second Regular Session of the 125th Legislature.

**FISCAL NOTE REQUIRED**

**(See attached)**



# 125th MAINE LEGISLATURE

LD 1142

LR 787(02)

**An Act To Amend the Farm and Open Space Tax Law**

**Fiscal Note for Bill as Amended by Committee Amendment "A"**  
**Committee: Taxation**  
**Fiscal Note Required: Yes**

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## Fiscal Note

Minor cost increase - General Fund

### Fiscal Detail and Notes

Any additional costs to Maine Revenue Services to evaluate agricultural land, review valuation methods, develop recommendations for thresholds allowing farmland to be assessed based on current use and to report findings to the legislature can be absorbed within existing budgeted resources.