

MAINE STATE LEGISLATURE

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Date: 3-14-12
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MAJORITY

(Filing No. S- 441)

TAXATION

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STATE OF MAINE

SENATE

125TH LEGISLATURE

SECOND REGULAR SESSION

COMMITTEE AMENDMENT "A" to S.P. 459, L.D. 1470, Bill, "An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law"

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

'An Act To Evaluate the Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law'

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

'Sec. 1. 36 MRSA §575-A, as enacted by PL 2001, c. 603, §5, is repealed and the following enacted in its place:

§575-A. Determining compliance with forest management and harvest plan

1. Assistance to assessor. Upon request of a municipal assessor or the State Tax Assessor and in accordance with section 579, the Director of the Bureau of Forestry within the Department of Conservation may provide assistance in evaluating a forest management and harvest plan to determine whether the plan meets the definition of a forest management and harvest plan in section 573, subsection 3-A. Upon request of a municipal assessor or the State Tax Assessor, the Director of the Bureau of Forestry may provide assistance in determining whether a harvest or other silvicultural activity conducted on land enrolled under this subchapter complies with the forest management and harvest plan prepared for that parcel of land. When assistance is requested under this section and section 579, the Director of the Bureau of Forestry or the director's designee may enter and examine forest land for the purpose of determining compliance with the forest management and harvest plan.

2. Random sampling and report. The Director of the Bureau of Forestry within the Department of Conservation is authorized to conduct periodic random sampling of land enrolled under this subchapter to identify any differences in compliance with forest management and harvest plans based on location or type of parcel and to assess overall compliance with the requirements of this subchapter. For the purposes of this subsection, the Director of the Bureau of Forestry or the director's designee may:

COMMITTEE AMENDMENT

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A. With appropriate notification to the landowner, enter and examine forest land for the purpose of determining compliance with the forest management and harvest plan pursuant to section 574-B;

B. Request and review a forest management and harvest plan required under section 574-B, which must be provided by a landowner or the landowner's agent upon request; and

C. Request and review an expired forest management and harvest plan, which must be provided by a landowner or the landowner's agent upon request, if the expired plan is in the possession of the landowner or the landowner's agent.

A forest management and harvest plan provided to the Director of the Bureau of Forestry or the director's designee under this subsection is confidential. Information collected pursuant to this subsection is confidential and is not a public record as defined in Title 1, section 402, subsection 3, except that the director shall publish at least one summary report, which may not reveal the activities of any person and that is available as a public record. This subsection is repealed on December 31, 2014.

Sec. 2. Report. The Director of the Bureau of Forestry within the Department of Conservation shall provide a report to the joint standing committee of the Legislature having jurisdiction over taxation matters no later than March 1, 2014. The report must include: findings from the periodic random sampling of land enrolled under the Maine Tree Growth Tax Law performed pursuant to the Maine Revised Statutes, Title 36, section 575-A, subsection 2, including any findings related to any differences in compliance issues based on the location of parcels, such as coastal and waterfront properties as compared to other parcels; a summary of data concerning violations and enforcement activities; an assessment of the effectiveness of the Maine Tree Growth Tax Law in promoting the harvesting of fiber for commercial purposes and its impact on the fiber industry; and recommendations to address any problems identified and to ensure that parcels enrolled under the Maine Tree Growth Tax Law meet the requirements of the law.'

SUMMARY

This amendment replaces the bill, which was a concept draft, and changes the title. It authorizes the Director of the Bureau of Forestry within the Department of Conservation to conduct periodic random sampling of land enrolled under the Maine Tree Growth Tax Law and assess overall compliance with the law as well as differences in compliance based on property location. It allows the director or the director's designee to examine forest land and review the forest management and harvest plan, or an expired plan, upon request when the director is conducting a random sampling. This amendment provides that the information collected is confidential, except that the director is required to publish at least one summary report that does not reveal the activities of any person or business entity and that must be available as a public record. It also requires the director

COMMITTEE AMENDMENT

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COMMITTEE AMENDMENT “ **A** ” to S.P. 459, L.D. 1470

1 to provide a report that includes findings and recommendations to the joint standing
2 committee of the Legislature having jurisdiction over taxation matters no later than
3 March 1, 2014. This amendment provides that the provision authorizing the random
4 sampling and report is repealed on December 31, 2014.

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FISCAL NOTE REQUIRED

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(See attached)



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125th MAINE LEGISLATURE

LD 1470

LR 1636(02)

An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law

Fiscal Note for Bill as Amended by Committee Amendment "A" S-441

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Minor cost increase - General Fund

Fiscal Detail and Notes

Additional costs to the Department of Conservation associated with conducting periodic random sampling of land enrolled under the Maine tree growth tax law to ensure compliance with forest management and harvest plans and reporting the results and findings of these random samplings can be absorbed within existing budgeted resources.