



## **126th MAINE LEGISLATURE**

## FIRST REGULAR SESSION-2013

**Legislative Document** 

No. 107

H.P. 89

House of Representatives, January 24, 2013

**RESOLUTION, Proposing an Amendment to the Constitution of** Maine To Permit the Legislature To Provide a One-year Period of Penalty Relief for Withdrawal of Forest Land from Current Use Valuation

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. Mac Jailand

MILLICENT M. MacFARLAND Clerk

Presented by Representative DAVIS of Sangerville. Cosponsored by Senator BURNS of Washington and Representatives: AYOTTE of Caswell, BLACK of Wilton, GIFFORD of Lincoln, LONG of Sherman, WEAVER of York, Senators: CUSHING of Penobscot, SHERMAN of Aroostook, THIBODEAU of Waldo. 1 **Constitutional amendment. Resolved:** Two thirds of each branch of the 2 Legislature concurring, that the following amendment to the Constitution of Maine be 3 proposed:

4 **Constitution, Art. IX, §8, sub-§2-A** is enacted to read:

15

38

5 2-A. Penalty relief; forest land. Notwithstanding the penalty provisions of subsection 2, the Legislature may provide a one-calendar-year period of penalty relief. 6 During this period, forest land taxed at current use valuation may be withdrawn from 7 taxation at current use valuation without any penalty if the forest land has been taxed at 8 current use valuation for at least 5 years and at least 50% of the forest land that is taxed at 9 10 current use valuation owned by the person withdrawing the forest land is withdrawn simultaneously. Forest land that is withdrawn without penalty pursuant to this subsection 11 12 may not be taxed in any current use valuation category for at least 20 years after withdrawal. The Legislature may not provide a one-calendar-year period of withdrawal 13 more often than every 5th year. 14

; and be it further

16 **Constitutional referendum procedure; form of question; effective date.** 17 **Resolved:** That the municipal officers of this State shall notify the inhabitants of their 18 respective cities, towns and plantations to meet, in the manner prescribed by law for 19 holding a statewide election, at a statewide election held in the month of November 20 following the passage of this resolution, to vote upon the ratification of the amendment 21 proposed in this resolution by voting upon the following question:

"Do you favor amending the Constitution of Maine to permit the
Legislature to authorize periodically the withdrawal of forest land from
current use valuation for purposes of property taxation without payment
of a penalty?"

26 The legal voters of each city, town and plantation shall vote by ballot on this question and designate their choice by a cross or check mark placed within the corresponding 27 square below the word "Yes" or "No." The ballots must be received, sorted, counted and 28 29 declared in open ward, town and plantation meetings and returns made to the Secretary of 30 State in the same manner as votes for members of the Legislature. The Governor shall 31 review the returns. If it appears that a majority of the legal votes are cast in favor of the 32 amendment, the Governor shall proclaim that fact without delay and the amendment becomes part of the Constitution of Maine on the date of the proclamation; and be it 33 34 further

Secretary of State shall prepare ballots. Resolved: That the Secretary of State
 shall prepare and furnish to each city, town and plantation all ballots, returns and copies
 of this resolution necessary to carry out the purposes of this referendum.

## SUMMARY

39This resolution proposes to amend the Constitution of Maine to permit the40Legislature to provide a one-year period of relief from the penalty for withdrawal of

- forest land from current use valuation if the forest land has been taxed at current use 1
- 2
- valuation for at least 5 years and the owner is withdrawing at least 50% of the owner's forest land. The availability of the relief period would be limited to no more than once every 5 years. 3 4