

# MAINE STATE LEGISLATURE

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# 127th MAINE LEGISLATURE

## FIRST REGULAR SESSION-2015

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Legislative Document

No. 191

S.P. 66

In Senate, January 27, 2015

**An Act To Require the Transfer of a Forest Management and  
Harvest Plan upon the Transfer of Land in the Tree Growth Tax  
Program**

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Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script, reading "Heather J.R. Priest".

HEATHER J.R. PRIEST  
Secretary of the Senate

Presented by Senator SAVIELLO of Franklin.

Cosponsored by Senators: BURNS of Washington, CUSHING of Penobscot, DAVIS of  
Piscataquis, KATZ of Kennebec, MASON of Androscoggin, MIRAMANT of Knox,  
Representatives: BLACK of Wilton, HILLIARD of Belgrade.

**Be it enacted by the People of the State of Maine as follows:**

**Sec. 1. 36 MRSA §574-B, sub-§3**, as amended by PL 2011, c. 618, §2, is repealed and the following enacted in its place:

**3. Transfer of ownership.** When land taxed under this subchapter is transferred to a new owner, the new landowner may file with the municipal assessor or the State Tax Assessor for land in the unorganized territory a sworn statement indicating that a new forest management and harvest plan has been prepared. Unless a sworn statement is filed, the landowner shall manage the land in accordance with the forest management and harvest plan prepared for the previous landowner or the land is considered to have been withdrawn from the program under section 581.

Parcels of land subject to section 573, subsection 3, paragraph B or C are exempt from the requirements under this subsection.

For the purposes of this subsection, "transferred to a new owner" means the transfer of the controlling interest in the fee ownership of the land or the controlling interest in the timber rights on the land; and

## SUMMARY

This bill provides that, when land taxed under the tree growth tax program is transferred, the new landowner may file a sworn statement that a new forest management and harvest plan has been prepared. If the new landowner does not file a new plan, the landowner must continue to manage the land in accordance with the plan prepared for the previous landowner or the land is considered to have been withdrawn from the program.