

MAINE STATE LEGISLATURE

The following document is provided by the
LAW AND LEGISLATIVE DIGITAL LIBRARY
at the Maine State Law and Legislative Reference Library
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied
(searchable text may contain some errors and/or omissions)

SMD
RODS

Date: 5-12-17

(Filing No. H-171)

MINORITY
TAXATION

Reproduced and distributed under the direction of the Clerk of the House.

STATE OF MAINE
HOUSE OF REPRESENTATIVES
128TH LEGISLATURE
FIRST REGULAR SESSION

COMMITTEE AMENDMENT "A" to H.P. 385, L.D. 541, Bill, "An Act Regarding 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. 12 MRSA §8879, sub-§1-A, as amended by PL 2011, c. 532, §2, is further amended to read:

1-A. Report on changes in ownership of forest land. Using information received under Title 36, section 581-G, the director shall monitor changes in ownership of parcels of forest land that are 1,000 acres or greater in area within the municipalities of the State and classified under the Maine Tree Growth Tax Law. Using information received under Title 36, sections 581-F and 581-G, the director shall monitor the number of parcels classified under the Maine Tree Growth Tax Law and the distribution of parcels by size. The report must include information on the number of parcels, classified by size categories, for the organized and unorganized territories of the State. The information must be presented in a manner that facilitates comparison from year to year.

In assessing changes in forest land ownership, the director shall also consider information reported pursuant to Title 36, ~~sections section~~ 305 and 2728. The director shall provide a summary of changes in ownership of forest land in the report.

Sec. 2. 36 MRSA §191, sub-§2, ¶PP, as amended by PL 2011, c. 211, §19 and c. 331, §9 and affected by §§16 and 17 and amended by c. 439, §5 and affected by §12 and amended by c. 657, Pt. W, §5, is repealed.

Sec. 3. 36 MRSA c. 367, as amended, is repealed.'

COMMITTEE AMENDMENT

ROFS

1
2
3
4

SUMMARY

This amendment replaces the bill and repeals the commercial forestry excise tax.

FISCAL NOTE REQUIRED

(See attached)



128th MAINE LEGISLATURE

LD 541

LR 1048(02)

An Act Regarding the Commercial Forestry Excise Tax

Fiscal Note for Bill as Amended by Committee Amendment *A(H-171)*

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

	FY 2017-18	FY 2018-19	Projections FY 2019-20	Projections FY 2020-21
Net Cost (Savings)				
General Fund	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000
Revenue				
General Fund	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)	(\$2,500,000)

Fiscal Detail and Notes

This legislation repeals the commercial forestry excise tax and would result in an annual loss of General Fund revenue of \$2,500,000 beginning in fiscal year 2017-18. These amounts are based upon the December 2016 revenue forecast.