

MAINE STATE LEGISLATURE

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Amendment Name: Amendment CA (S-479) (LD 2061 2020)

Date: 8/18/2020

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Date: (Filing No. S-)

TAXATION

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**STATE OF MAINE
SENATE
129TH LEGISLATURE
SECOND SPECIAL SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 731, L.D. 2061, Bill, “An Act Regarding the Transportation of Products in the Forest Products Industry”

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

'Sec. 1. 10 MRSA §2364-B, sub-§6, as enacted by PL 2003, c. 454, §1 and amended by PL 2011, c. 657, Pt. W, §§5 and 7 and PL 2013, c. 405, Pt. A, §23, is further amended to read:

6. Presentation of trip ticket to forest ranger. Upon request, a truck driver or an owner or manager of any log yard or mill site shall present a copy of the trip ticket to a forest ranger in any log yard or mill site. Upon request, a wood scaler shall present the record of measurement including a copy of the trip ticket or information contained on the trip ticket to a forest ranger. A forest ranger may request and use this information for the purpose of enforcing and investigating alleged violations of Title 12, section 8883; Title 14, section 7552; and Title 17, section 2510. For purposes of this subsection, "forest ranger" means a person employed by the Department of Agriculture, Conservation and Forestry, Bureau of Forestry under Title 12, section 8901. A truck driver, an owner or manager of any log yard or mill site or a wood scaler who fails to comply with the provisions of this subsection is subject to the penalties provided in section 2368.

Sec. 2. 10 MRSA §2364-B, sub-§7 is enacted to read:

7. Prohibition on intrastate transport of forest products. A landowner who owns 50,000 or more acres of forest land in the State may not allow the transportation of forest products harvested on that landowner's land from a location in the State to another location in the State in violation of federal law or regulation or an international trade agreement that prohibits the transportation of goods from a location in the United States to another location in the United States. An employee charged with enforcing the provisions of this subchapter shall forward all trip tickets evidencing a violation of this subsection to the State Tax Assessor for the purposes of enforcing Title 36, section 574-D.

COMMITTEE AMENDMENT

1 **Sec. 3. 36 MRSA §574-D** is enacted to read:

2 **§574-D. Intrastate transportation of forest products**

3 If a landowner owns 50,000 or more acres of forest land in the State and allows the
4 transportation of forest products harvested on the landowner's land from a location in the
5 State to another location in the State in violation of federal law or regulation or an
6 international trade agreement that prohibits the transportation of goods from a location in
7 the United States to another location in the United States after 2 violations of Title 10,
8 section 2364-B, subsection 7, all land of that landowner must be considered ineligible for
9 classification under this subchapter and must be withdrawn pursuant to section 581.

10 A landowner whose land is withdrawn from classification under this section is not
11 eligible for a property tax exemption under subchapter 4-C, reimbursement under chapter
12 915 or any income tax credit under chapter 822 and may not receive any state-awarded
13 grant or other state funding.'

14 Amend the bill by relettering or renumbering any nonconsecutive Part letter or
15 section number to read consecutively.

16 **SUMMARY**

17 This amendment replaces the bill. It requires that owners and managers of log yards
18 and mill sites must present a copy of a trip ticket to a forest ranger in the log yard or mill
19 site upon request. The amendment adds a requirement related to the transportation of
20 forest products by providing that a landowner of 50,000 or more acres of forest land in
21 the State may not allow the transportation of forest products harvested on the landowner's
22 land from a location in the State to another location in the State in violation of federal law
23 or regulation or an international trade agreement that prohibits the transportation of goods
24 from a location in the United States to another location in the United States. The
25 amendment provides that a landowner with 2 prior violations of the new transportation
26 requirement is ineligible for classification of the landowner's land under the Maine Tree
27 Growth Tax Law and the landowner may not receive certain tax incentives or state grants
28 or other state funding.

29 **FISCAL NOTE REQUIRED**

30 **(See attached)**



129th MAINE LEGISLATURE

LD 2061

LR 3098(02)

An Act Regarding the Transportation of Products in the Forest Products Industry

Fiscal Note for Bill as Amended by Committee Amendment " "

Committee: Taxation

Fiscal Note Required: Yes

Fiscal Note

Potential current biennium revenue increase - General Fund
Potential current biennium revenue increase - Other Special Revenue Funds
Potential current biennium revenue increase - Municipalities

Fiscal Detail and Notes

This bill excludes from Maine Tree Growth Tax Law a parcel of land larger than 50,000 acres to which a landowner allows transportation of forest products harvested on the landowner's land from a location in the State to another location in the State in violation of federal law or regulation. To the extent that there are parcels in tree growth that would not meet the new eligibility criteria, those parcels would be removed from the program and Other Special Revenue Funds revenue and municipal revenue would be increased from penalties and increased tax revenue arising from changing the assessment. No estimate of the impact on revenues is made at this time.

The bill also restricts businesses or contractors that no longer qualify for tree growth because of the eligibility criteria discussed above from receiving a property tax exemption under the Business Equipment Tax Exemption program (BETE), the Business Equipment Tax Reimbursement program (BETR) or any other income tax credit provided by the State. To the extent a contractor or business falls within this ineligibility criteria, General Fund revenues, Local Government Fund revenues (revenue sharing) and municipality revenue would be increased. It is not known at this time if any contractors or businesses would fall under these provisions and no estimate of any increased revenue is made.