

MAINE STATE LEGISLATURE

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N I N E T Y - T H I R D L E G I S L A T U R E

Legislative Document

No. 1242

H. P. 1591

House of Representatives, March 5, 1947

Transmitted by revisor of statutes pursuant to joint order

Referred to the Committee on Taxation, sent up for concurrence and ordered printed.

HARVEY R. PEASE, Clerk

Presented by Mr. Webber of Bangor.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-SEVEN

AN ACT Relating to a Severance Tax on Forest Stumpage in Organized
Towns.

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

R. S., c. 14, §§ 244-249, additional. Chapter 14 of the revised statutes is hereby amended by adding thereto 6 new sections to be numbered 244 to 249, inclusive, to read as follows:

'Sec. 244. Forest commissioner to have charge of auxiliary state forests. The forest commissioner shall have full charge of all auxiliary state forests, as the same are hereinafter defined.

Sec. 245. What auxiliary state forests shall include. Auxiliary state forests shall include all areas owned by corporations, firms or individuals, now covered by trees or which shall be planted to trees for use as fuel, manufacture or sale, and which are capable of producing 15,000 feet, board measure, of soft wood, and 8,000 feet, board measure, of hardwood, or their equivalent, per average acre, exclusive of ledges, swamps, bogs or ponds. The assessors in organized municipalities, and the state tax assessor in unorganized territory, shall determine what lands fall within the above classification and the owners shall be so notified on or before June

1st, annually. Any owner of land may appeal to the state forest commissioner from the refusal of the local assessors or the state tax assessor to classify land as auxiliary state forest land. The decision of the forest commissioner shall be final.

Sec. 246. How appraised. The board of equalization and the town assessors shall, for the purpose of taxing auxiliary state forests, appraise only the land, which shall be appraised at the same valuation as stripped forest land in the same vicinity; provided, however, that such valuation shall not exceed \$1 per acre, independent of any great pond therein.

Sec. 247. Tax exemption. No person desiring to clear land for agricultural purposes, for building, or for highways, or to cut trees for use in building camps, dams or the construction of ways, or for use as fuel in the course of lumbering operations, or from his own land for use upon his farm in the ordinary course of good husbandry, shall pay tax under the provisions of sections 244 to 249, inclusive, unless the wood so cut is to be sold for fuel or sold or used for manufacture.

Sec. 248. Tax to be paid to the state or the cities and towns. All persons, firms or corporations owning auxiliary state forests, and who are engaged in the business of cutting trees therefrom for market or manufacture shall pay to the state tax assessor or the various towns according to the location of the land from which trees were cut, a tax of $\frac{1}{2}$ of 1%, if cut during the 1st year, 2% for the 2nd year, 3% for the 3rd year, 4% for the 4th year, 5% for the 5th year, and thereafter upon the stumpage value of all trees so cut and during the year ending the 1st day of April the value of the stumpage so cut, and shall make a return to the assessors or the state tax assessor each year stating the amount of each kind of wood or timber cut during the preceding year ending April 1st, together with the estimated stumpage value or actual stumpage price received therefor.

Sec. 249. Penalty for violations of sections 244 to 249, inclusive. Any person, firm or corporation refusing to make the returns required by sections 244 to 249, inclusive, within the time limited herein or any person who shall knowingly or wilfully make a false return of the quantity of logs cut or the number of cords of wood cut, during any season, or who shall cut any trees from the auxiliary state forests contrary to the provisions of sections 244 to 249, inclusive, shall be punished by a fine of not more than \$1,000.