

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE
AS PASSED BY THE

ONE HUNDRED AND TENTH LEGISLATURE

SECOND SPECIAL SESSION

September 25, 1981

AND

THIRD SPECIAL SESSION

December 9, 1981

AND

SECOND REGULAR SESSION

January 6, 1982 to April 13, 1982

AND AT THE

FOURTH SPECIAL SESSION

April 28, 1982 to April 29, 1982

AND AT THE

FIFTH SPECIAL SESSION

May 13, 1982

PUBLISHED BY THE DIRECTOR OF LEGISLATIVE RESEARCH IN
ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 164, SUBSECTION 6.

J.S. McCarthy Co.
Augusta, Maine
1981

PUBLIC LAWS
OF THE
STATE OF MAINE

AS PASSED AT THE
SECOND AND THIRD SPECIAL SESSIONS

and

SECOND REGULAR SESSION

and

FOURTH AND FIFTH SPECIAL SESSIONS

of the

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1981

ceeds, except for necessary expenses for issuing, from permit fees shall be paid to the Atlantic Sea Run Salmon Commission for the purposes of developing the Atlantic Sea Run Salmon Restoration Program. The balance of the proceeds, less necessary expenses for issuing, shall be apportioned between the Department of Inland Fisheries and Wildlife and the Department of Marine Resources for the enforcement of Atlantic salmon fishing regulations.

5. Signing and affixing stamp. Immediately after issuance of an Atlantic salmon permit, the purchaser shall sign it across its face and affix it to the back of a current valid fishing license or a certificate for fishing designated coastal waters. This certificate shall be provided by the agent without additional charge.

Sec. 6. Termination. The fee increase in section 4 of this Act is repealed March 1, 1984.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved, except that Title 12, section 6553, subsection 7, and Title 12, section 7152, subsection 3, paragraph A and B, shall take effect January 1, 1983.

Effective April 9, 1982, unless otherwise indicated.

CHAPTER 663

H.P. 2241 - L.D. 2101

AN ACT to Provide an Alternative With-
drawal Procedure from the Tree Growth
Tax Law for the 1982 Tax Year.

Emergency preamble. Whereas, Acts of the Legislature do not become effective until 90 days after adjournment unless enacted as emergencies; and

Whereas, the First Regular Session of the 110th Legislature enacted changes in the Tree Growth Tax Law; and

Whereas, substantial penalties are provided for withdrawal from tree growth classification and those penalties were intended to prevent taxpayers from taking advantage of

reduced classification with the intent of future development; and

Whereas, there are taxpayers with land previously classified under tree growth who cannot or do not wish to be classified under the changes in the law and yet who do not intend to develop their land; and

Whereas, it would not be fair to subject those taxpayers to a severe penalty; and

Whereas, in the judgment of the Legislature, these facts create an emergency within the meaning of the Constitution of Maine and require the following legislation as immediately necessary for the preservation of the public peace, health and safety; now, therefore,

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

36 MRSA §581, as last amended by PL 1981, c. 517, §12, is further amended by adding after the 3rd paragraph a new paragraph to read:

Notwithstanding the provisions of the preceding paragraph, an owner of forest land which is classified under this subchapter, and which is withdrawn from classification for the 1982 tax year, may elect to withdraw subject to the conditions specified in this paragraph. The conditions for withdrawal under this paragraph are that the entire parcel subject to tree growth classification in 1981 be withdrawn from classification for the 1982 tax year. Persons electing to withdraw under this paragraph shall so notify the assessor before June 1, 1982, and shall pay a penalty equal to the taxes which would have been assessed in each year since the land was first classified, had that land been assessed at its fair market value on the date of withdrawal, less all taxes paid on that land since it was first classified, and interest at the legal rate from the date or dates on which those amounts would have been payable. If there is a change in use of the property before April 1, 1987, an additional penalty shall be assessed equal to the difference between the back taxes paid under this paragraph and the amount that would have been assessed if the land had been withdrawn on April 1, 1982, under the preceding paragraph plus interest at the legal rate from April 1, 1982. The procedure for withdrawal provided in this paragraph is intended to be an alternative to the procedure in the preceding paragraph.

Emergency clause. In view of the emergency cited in the preamble, this Act shall take effect when approved.