

MAINE STATE LEGISLATURE

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LAWS
OF THE
STATE OF MAINE

AS PASSED BY THE
ONE HUNDRED AND SEVENTEENTH LEGISLATURE

FIRST REGULAR SESSION
December 7, 1994 to June 30, 1995

THE GENERAL EFFECTIVE DATE FOR
FIRST REGULAR SESSION
NON-EMERGENCY LAWS IS
SEPTEMBER 29, 1995

PUBLISHED BY THE REVISOR OF STATUTES
IN ACCORDANCE WITH MAINE REVISED STATUTES ANNOTATED,
TITLE 3, SECTION 163-A, SUBSECTION 4

J.S. McCarthy Company
Augusta, Maine
1995

Sec. 3. Retroactivity. This Act applies retroactively to January 30, 1995.

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

Effective March 7, 1995.

CHAPTER 8

H.P. 632 - L.D. 857

An Act to Postpone the Date by Which Withdrawal from the Tree Growth Tax Laws Must Occur

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

Whereas, the changes in the tree growth tax laws raise several significant and complicated issues; and

Whereas, the joint standing committee of the Legislature having jurisdiction over taxation matters is currently addressing these issues in a thoughtful and comprehensive manner; and

Whereas, unless this legislation is enacted as an emergency measure, the April 1, 1995 deadline for withdrawal from the tree growth tax laws precludes reaching a meaningful and durable solution to the issues raised and may present problems of notice and fairness to certain landowners; 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:

Sec. 1. 36 MRSA §574-B, sub-§1, as amended by PL 1993, c. 576, §1, is further amended to read:

1. Forest management and harvest plan. A forest management and harvest plan has been prepared for the parcel and updated every 10 years. The landowner shall file a sworn statement with the municipal assessor in a municipality or the State Tax Assessor for parcels in the unorganized territory that a management plan has been prepared for the parcel. A landowner with a parcel taxed pursuant to this subchapter on September 30, 1989 has until April 1,

1999 to comply with this requirement and until the plan is prepared or April 1, 1999, whichever is earlier, is subject to the applicability provisions under this section as it existed on April 1, 1982.

A landowner with a parcel taxed pursuant to this subchapter for a property tax year beginning before April 1, ~~1995~~ 1996 when the parcel was less than 100 acres and the sole use of the land was harvesting of trees for personal use shall:

A. By April 1, 1996, file a sworn statement that a revised management plan has been prepared for the parcel of forest land;

B. Apply for classification under the open space laws pursuant to section 1106-A; or

C. Notwithstanding section 581, withdraw from tree growth classification pursuant to this paragraph for the ~~1995~~ 1996 tax year.

For withdrawal from tree growth classification under this paragraph, the entire parcel subject to that classification in 1993 must be withdrawn from classification for the ~~1995~~ 1996 tax year. Persons electing to withdraw under this paragraph shall notify the assessor before April 1, ~~1995~~ 1996 and pay a penalty equal to the taxes that would have been assessed on the first day of April for the 5 tax years, or any lesser number of tax years starting with the year in which the property was first classified, preceding that withdrawal had the real estate been assessed in each of those years at its fair market value on the date of withdrawal less all taxes paid on that real estate over the preceding 5 years and interest at the legal rate from the date or dates on which those amounts would have been payable. The procedure for withdrawal provided in this paragraph is intended to be an alternative to the procedure in section 581;

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

Effective March 21, 1995.

CHAPTER 9

S.P. 303 - L.D. 842

An Act to Preserve the Solvency of the Unemployment Compensation Fund

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