

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36

Date: (Filing No. S- )

**TAXATION**

Reproduced and distributed under the direction of the Secretary of the Senate.

**STATE OF MAINE  
SENATE  
125TH LEGISLATURE  
SECOND REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to S.P. 459, L.D. 1470, Bill, “An Act To Ensure Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law”

Amend the bill by striking out the title and substituting the following:

**'An Act To Evaluate the Harvesting of Timber on Land Taxed under the Maine Tree Growth Tax Law'**

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

**'Sec. 1. 36 MRSA §575-A**, as enacted by PL 2001, c. 603, §5, is repealed and the following enacted in its place:

**§575-A. Determining compliance with forest management and harvest plan**

**1. Assistance to assessor.** Upon request of a municipal assessor or the State Tax Assessor and in accordance with section 579, the Director of the Bureau of Forestry within the Department of Conservation may provide assistance in evaluating a forest management and harvest plan to determine whether the plan meets the definition of a forest management and harvest plan in section 573, subsection 3-A. Upon request of a municipal assessor or the State Tax Assessor, the Director of the Bureau of Forestry may provide assistance in determining whether a harvest or other silvicultural activity conducted on land enrolled under this subchapter complies with the forest management and harvest plan prepared for that parcel of land. When assistance is requested under this section and section 579, the Director of the Bureau of Forestry or the director's designee may enter and examine forest land for the purpose of determining compliance with the forest management and harvest plan.

**2. Random sampling and report.** The Director of the Bureau of Forestry within the Department of Conservation is authorized to conduct periodic random sampling of land enrolled under this subchapter to identify any differences in compliance with forest management and harvest plans based on location or type of parcel and to assess overall compliance with the requirements of this subchapter. For the purposes of this subsection, the Director of the Bureau of Forestry or the director's designee may:

**COMMITTEE AMENDMENT**



1 to provide a report that includes findings and recommendations to the joint standing  
2 committee of the Legislature having jurisdiction over taxation matters no later than  
3 March 1, 2014. This amendment provides that the provision authorizing the random  
4 sampling and report is repealed on December 31, 2014.

5 **FISCAL NOTE REQUIRED**

6 **(See attached)**