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**TAXATION**

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**STATE OF MAINE  
HOUSE OF REPRESENTATIVES  
126TH LEGISLATURE  
FIRST REGULAR SESSION**

COMMITTEE AMENDMENT “ ” to H.P. 89, L.D. 107, “RESOLUTION, Proposing an Amendment to the Constitution of Maine To Permit the Legislature To Provide a One-year Period of Penalty Relief for Withdrawal of Forest Land from Current Use Valuation”

Amend the resolution in subsection 2-A in the 7th line (page 1, line 11 in L.D.) by inserting after the following: "simultaneously" the following: 'and the person withdrawing the forest land owns no more than 25 acres of forest land taxed at current use valuation'

Amend the resolution in the question in the last line (page 1, line 25 in L.D.) by inserting after the following: "penalty" the following: 'if the person withdrawing the forest land owns no more than 25 acres of forest land taxed at current use valuation'

**SUMMARY**

This amendment, which is the minority report, adds to the resolution proposing an amendment to the Constitution of Maine a requirement that the owner withdrawing the forest land own no more than 25 acres of forest land taxed at current use valuation.

**FISCAL NOTE REQUIRED**

**(See attached)**

**COMMITTEE AMENDMENT**