

**OFFICE OF FISCAL AND PROGRAM REVIEW**

Date: March 20, 2013

To: Members, Joint Standing Committee on Taxation

From: Elizabeth Cooper, Legislative Analyst



Re: Final Amendment Review – LD 107

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An amendment and fiscal note for LD 107 are attached for your review.

**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**

- The Committee voted on March 1, 2013, and had a divided report of ONTP/OTPA.
- The minority report amended the bill.
- The bill is a resolution proposing an amendment to the Constitution.
- The amendment adds a requirement that the owner withdrawing the forest land may own no more than 25 acres of forest land taxed at current use valuation.
- There is a fiscal note required.

Please let me know if you have any questions or concerns about this amendment.

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L.D. 107

Date: (Filing No. H- )

**TAXATION**

Reproduced and distributed under the direction of the Clerk of the House.

**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**



# 126th MAINE LEGISLATURE

LD 107

LR 234(02)

**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**

**Fiscal Note for Bill as Amended by Committee Amendment " "**

**Committee: Taxation**

**Fiscal Note Required: Yes**

## Fiscal Note

Current biennium cost increase - General Fund

**Referendum Costs**

Month/Year	Election Type	Question	Length
Nov-13	General	Referendum	Standard

The Secretary of State's budget includes sufficient funds to accommodate one ballot of average length for the general election in November. If the number or size of the referendum questions requires production and delivery of a second ballot, an additional appropriation of \$107,250 may be required.