

126th MAINE LEGISLATURE

FIRST REGULAR SESSION-2013

Legislative Document

No. 107

H.P. 89

House of Representatives, January 24, 2013

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

Reference to the Committee on Taxation suggested and ordered printed.

Millient M. Macfarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative DAVIS of Sangerville.
Cosponsored by Senator BURNS of Washington and
Representatives: AYOTTE of Caswell, BLACK of Wilton, GIFFORD of Lincoln, LONG of
Sherman, WEAVER of York, Senators: CUSHING of Penobscot, SHERMAN of Aroostook,
THIBODEAU of Waldo.

Constitutional amendment. Resolved: Two thirds of each branch of the Legislature concurring, that the following amendment to the Constitution of Maine be proposed:

Constitution, Art. IX, §8, sub-§2-A is enacted to read:

2-A. Penalty relief; forest land. Notwithstanding the penalty provisions of subsection 2, the Legislature may provide a one-calendar-year period of penalty relief. During this period, forest land taxed at current use valuation may be withdrawn from taxation at current use valuation without any penalty if the forest land has been taxed at current use valuation for at least 5 years and at least 50% of the forest land that is taxed at current use valuation owned by the person withdrawing the forest land is withdrawn simultaneously. Forest land that is withdrawn without penalty pursuant to this subsection may not be taxed in any current use valuation category for at least 20 years after withdrawal. The Legislature may not provide a one-calendar-year period of withdrawal more often than every 5th year.

; and be it further

Constitutional referendum procedure; form of question; effective date. Resolved: That the municipal officers of this State shall notify the inhabitants of their respective cities, towns and plantations to meet, in the manner prescribed by law for holding a statewide election, at a statewide election held in the month of November following the passage of this resolution, to vote upon the ratification of the amendment proposed in this resolution by voting upon the following question:

"Do you favor amending the Constitution of Maine to permit the Legislature to authorize periodically the withdrawal of forest land from current use valuation for purposes of property taxation without payment of a penalty?"

The legal voters of each city, town and plantation shall vote by ballot on this question and designate their choice by a cross or check mark placed within the corresponding square below the word "Yes" or "No." The ballots must be received, sorted, counted and declared in open ward, town and plantation meetings and returns made to the Secretary of State in the same manner as votes for members of the Legislature. The Governor shall review the returns. If it appears that a majority of the legal votes are cast in favor of the amendment, the Governor shall proclaim that fact without delay and the amendment becomes part of the Constitution of Maine on the date of the proclamation; and be it further

Secretary of State shall prepare ballots. Resolved: That the Secretary of State shall prepare and furnish to each city, town and plantation all ballots, returns and copies of this resolution necessary to carry out the purposes of this referendum.

38 SUMMARY

This resolution proposes to amend the Constitution of Maine to permit the Legislature to provide a one-year period of relief from the penalty for withdrawal of

- forest land from current use valuation if the forest land has been taxed at current use 1
- valuation for at least 5 years and the owner is withdrawing at least 50% of the owner's forest land. The availability of the relief period would be limited to no more than once every 5 years. 2
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