

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

Resolve, To Assist Maine's Forest Products Industry

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

Whereas, Maine is dependent on its natural resources-based economy; and

Whereas, the price of diesel fuel in Maine is at an all-time high and is devastating the Maine economy, especially with regard to the forestry and logging industry; and

Whereas, Governor John E. Baldacci has already issued a Declaration of Civil Emergency regarding the high price of diesel fuel and its impact on the State's forestry and logging industry; 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

Sec. 1 Accelerated BETR program tax reimbursement for forestry and logging industry. Resolved: That, notwithstanding the requirement of the Maine Revised Statutes, Title 36, section 6652, subsection 1 and section 6654 that a claim for reimbursement be filed on or after August 1st and on or before December 31st, a person or a successor in interest of a person that is engaged in the forestry and logging industry against whom taxes have been assessed pursuant to Title 36, Part 2, except for chapters 111 and 112, with respect to eligible property is entitled to reimbursement pursuant to Title 36, section 6652, whether the taxes were paid by the person that was assessed or by the successor, as long as the person or successor, respectively, is the owner of the property in question as of the date a claim for reimbursement is filed for claims filed on or after February 1, 2008 and on or before July 31, 2008 for tax paid during calendar year 2007 that may be filed pursuant to Title 36, section 6654. For purposes of this section, "eligible property" has the same meaning as in Title 36, section 6651, subsection 1; and "a person that is engaged in the forestry and logging industry" means that a person's business code, pursuant to the North American Industry Classification System, is 113110, 113210 or 113310.

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

SUMMARY

Current law requires a claim for reimbursement of property taxes under the Business Equipment Tax Reimbursement program, or "BETR," to be filed from August 1st to December 31st for property taxes paid during the preceding calendar year.

This resolve allows a person or a successor in interest of a person who is engaged in the forestry and logging industry to file a claim between February 1, 2008 and July 31, 2008 under the BETR program for property taxes paid during 2007 on eligible property as long as the person or successor is the owner of the eligible property on the date the claim is filed.