

STATE OF MAINE

—
IN THE YEAR OF OUR LORD
TWO THOUSAND AND ELEVEN

—
H.P. 681 - L.D. 921

An Act To Clarify the Collection Process for the Commercial Forestry Excise Tax

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §2726, sub-§4, as enacted by PL 1985, c. 514, §2, is amended to read:

4. Supplemental assessments. Supplemental assessments may be made in accordance with section 141-, subsection 1, except that the following limitations apply:

A. If a landowner who has failed to file a return under this chapter signs and files with the assessor an affidavit stating that the landowner did not know of the requirement to file a return under this chapter, a supplemental assessment may be made only for the 3 preceding years. Interest and penalties must be waived or abated if the tax is paid within 30 days after receipt of notice of the supplemental assessment as provided in a manner prescribed in section 111, subsection 2; and

B. If a landowner knew of the requirement to file a return under this chapter or if the assessor determines that the affidavit under paragraph A was falsely filed, the supplemental assessment may be made for the 6 preceding years plus interest and penalties.

Sec. 2. Application. This Act applies to property tax years beginning on or after April 1, 2011.

In House of Representatives, 2011

Read twice and passed to be enacted.

..... Speaker

In Senate, 2011

Read twice and passed to be enacted.

..... President

Approved 2011

..... Governor