

STATE OF MAINE

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IN THE YEAR OF OUR LORD  
TWO THOUSAND AND ELEVEN

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H.P. 848 - L.D. 1142

**Resolve, Directing the Department of Administrative and Financial Services,  
Bureau of Revenue Services To Review the Farm and Open Space Tax Law**

**Sec. 1. Review. Resolved:** That the Department of Administrative and Financial Services, Bureau of Revenue Services, referred to in this resolve as "the bureau," shall work with guidance from the Department of Agriculture, Food and Rural Resources to evaluate land used directly and indirectly for or in support of agricultural activities associated with a parcel enrolled in the farm and open space tax law pursuant to the Maine Revised Statutes, Title 36, chapter 105, subchapter 10. The bureau shall invite representatives from a statewide farming association and a statewide association representing municipalities to participate in the review. The bureau's review must consider land within the footprint of agriculture-related buildings, including greenhouses, dairy barns and buildings used to feed or shelter livestock. The bureau's review must consider the method for the valuation of such lands under a current use valuation methodology and an assessment of the thresholds for acreage and income that allow farmland to be assessed at current use; and be it further

**Sec. 2. Report. Resolved:** That, no later than December 31, 2011, the bureau shall submit a report that includes the findings of the review under section 1 and provides recommendations, including suggested legislation to implement the recommendations, to the Joint Standing Committee on Taxation and the Joint Standing Committee on Agriculture, Conservation and Forestry; and be it further

**Sec. 3. Authority to submit legislation. Resolved:** That the Joint Standing Committee on Taxation may submit a bill pertaining to recommendations pursuant to section 2 to the Second Regular Session of the 125th Legislature.

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In House of Representatives, ..... 2011

Read and passed finally.

..... Speaker

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In Senate, ..... 2011

Read and passed finally.

..... President

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Approved ..... 2011

..... Governor