

§2722. Annual tax

An excise tax is imposed upon the privilege of using one's land in commercial forestry enterprise in this State. The tax shall be levied upon owners of commercial forest land and shall be apportioned according to the formula specified in section 2723-A. The State, municipalities and the Federal Government are not subject to this tax. [PL 1987, c. 362, §1 (AMD).]

SECTION HISTORY

PL 1985, c. 514, §2 (NEW). PL 1987, c. 362, §1 (AMD).

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