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An Act To Facilitate Communication between the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Conservation, Bureau of Forestry

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

Whereas, it is essential that taxes be levied and apportioned fairly; and

Whereas, communication between the Department of Administrative and Financial Services, Bureau of Revenue Services and the Department of Conservation, Bureau of Forestry is vital to the identification of owners of commercial forest land subject to the commercial forestry excise tax; and

Whereas, the excise tax is due on May 1st of each year; 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 enacted by the People of the State of Maine as follows:

Sec. 1. 12 MRSA §8885, sub-§4, as enacted by PL 1989, c. 555, §12 and affected by c. 600, Pt. B, §11, is amended to read:

4. Confidentiality. Information contained in reports filed under this section ~~shall~~may not be made public, except that summary reports may be published that use aggregated data ~~which~~that do not reveal the activities of an individual person or firm. Forms submitted pursuant to this section ~~shall~~must be available for the use of the State Tax Assessor ~~pursuant to~~for the administration of Title 36, ~~chapter 105, subchapter HA.~~

Sec. 2. 36 MRSA §191, sub-§2, ¶PP is enacted to read:

PP. The disclosure to the Department of Conservation of information contained on the commercial forestry excise tax return filed pursuant to section 2726, such as the landowner name, address and acreage, to facilitate the administration of chapter 367.

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

SUMMARY

This bill clarifies the requirement that the Department of Conservation, Bureau of Forestry make information contained in reports, including forest harvest reports, available to the State Tax Assessor for use in administering the commercial forestry excise tax and other taxes in the Maine Revised Statutes, Title 36. It also authorizes employees of the Department of Administrative and Financial Services, Bureau

SP0718, LD 1809, item 1, 124th Maine State Legislature
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of Revenue Services to disclose information pertaining to the assessment and collection of the commercial forestry excise tax to the Department of Conservation to facilitate administration of the commercial forestry excise tax.