



# 126th MAINE LEGISLATURE

LD 400

LR 934(01)

**An Act To Amend the Maine Tree Growth Tax Law**

**Preliminary Fiscal Impact Statement for Original Bill**

**Sponsor: Rep. Jones of Freedom**

**Committee: Taxation**

**Fiscal Note Required: Yes**

## Preliminary Fiscal Impact Statement

State Mandate - Unfunded

### State Mandates

#### Required Activity

Municipal assessors would be required to collect and process attestations from landowners that the harvesting of trees on their land will be performed by persons who are residents of the State and that forest products from the land will be processed by processors in the State. Municipal assessors would also need to withdraw property from the Tree Growth program in cases of landowner failure to comply with the bill's requirements.

#### Unit Affected

Municipality

#### Local Cost

Insignificant statewide

The required local activities in this bill may represent a State mandate pursuant to the Constitution of Maine. Unless General Fund appropriations are provided to fund at least 90% of the additional costs or a Mandate Preamble is amended to the bill and two-thirds of the members of each House vote to exempt this mandate from the funding requirement, municipalities may not be required to implement these changes.

### Fiscal Detail and Notes

The State Tax Assessor will collect and process attestations from landowners owning property in the unorganized territory. Any costs to Maine Revenue Services are expected to be minor and can be absorbed within existing budgeted resources.